G. R. S. IX-5]

Previous references.

L. R 155 of 1894-95 — 1896

~~191~~

(Local Boards)

File No. 1.

Serial Nos. 1–27

Later references.

L. R 715-03-4

B. Sept 05 Sh 1-11.

L. R 332 of 06 Sh 1-4

B. January 08

L. R 231 of 07.

L. R 5 – 18 (15, 16, 129, 437)

GENERAL AND REVENUE SECRETARIAT

~~L.R 102~~ L.R 181-21-(28, 29 . . . 75)

Serial Nos. 1 to 27.

M. **Part B for** November 1903.

SUBJECT.

Imposition of tax on vacant building sites

Indexed MHS.

Comptd

W D 88—GPB—50,000—24-7-16

3rd Communication

Submitted

In connection with orders conveyed in Govt Pro: No. 1513-30 (1) & F 46-96

Dated 29th July, 1896, the 3d: Councillor was pleased to enquire yesterday if any rates had been fixed for the levy of tax on vacant building sites, the Order of (2) 1st April 1894, directing the levy of a fair assessment

Refs: were looked up & the Govt order No 18353-60 (3) R 2670 Dt. 21st April 1895, directing Deputy Comrs. to report as to

(1) What description of sites are included

(2) What are the rates & the mode of taxation was shewn him, together with the draft prepared in accordance with the 2d: Councillors Order on reading the replies rec'd from the Dy Comrs -

The draft is pending Dewan's approval - & it is being submitted to Dewan. With the file about the levy of Local Cess -

(1) spare copy put up - (Serial 54)

(2) Do -

(3) Do

× Extract of put up

The file was sent back as there was no reference to the Dy Comrs letter dated 11/9/96

In the draft, it is proposed to issue a few simple rules for fixing the rates upon a satisfactory basis.

It was observed by the 3rd Councillor that the issue of the rules under contemplation might not answer the original purpose with which vacant building sites are taxed; the main object was to compel owners of vacant sites either to build on them or to transfer them to others who would build & thus check vacant sites being kept in an insanitary condition; on the strength of paying a tax under the proposed rules, the owner might freely collect manure & commit other nuisances on the vacant site owned by him in the village and thus put the village community to inconvenience; the system of taxing vacant sites should be worked with rigor

As regards sites within the village - leaving other sites outside the village to be brought under the system when the occasion for doing so arose; that the task now proposed to be put on might fall short & what is being collected now in some cases - That trial orders might be passed & that in the meanwhile further information on the following lines might be collected —

Take 3 villages for each Taluk - the largest, the smallest & an average one - both in the Maidan & in the Malnad -

Classify Vacant sites into 2 groups - one of those situated within the limits of the village itself & the other of those outside such limits -

Then give Kul-
-wan

particulars as follows —

(1) serial no.	(2) Names owner.	(3) Extent of site in sq. yards. N & S & E & W.	(4) What use is the site now put.	(5) What is the present tax. if paid.

The 3rd. Councillor then observes that if the above circumstances were brought to the notice of the 2nd. Councillor, the matter might receive reconsideration.

Submitted for orders —

1/9/96

Sd/- to Secty 1/9/96

Sd/- 1.2.96

Mandy,
Place this
acco expenditure down
with the order sheet
which is in his
consideration
2.9.96

Sd/- 1.2.96

Subd Bz Council &
C
15/2/96

Let me have
the file which
relates where
is suspended
with the Dewan-
ward Recommen-
the whole matter
in the light of
the discussion
I have with
Minister of the
Government of the
Assembly this
year
27/10/96

Advocate
Mr. Dewan
5/11/96

Get the file back from
the D.C. Vavuniya
Bz d/r C
29-10-96
Submitted accordi
29/10/96 29/10.

B

Draft Memorandum

Read again:-

(1) Govt Progs No. 16919-278 / R.1699 dated 6th April 1894 directing the levy of assessment on building sites unoccupied by houses and backyards attached to them

× Paper No. 18

(2) Govt Progs No. 18353-60 / R.2670 dated 21st April 1895 requesting the Dy Commrs to report how they have carried out the above order, especially as to the descriptions of sites brought under the operation of the said order, and the rates, and the mode of taxation

× Paper No. 20

) Govt Progs No 22329-36 / R.3254 dated 30th June 1895, inviting the opinion of the Dy Commrs to the head of Revenue which the assessment ried on the vacant building Sites should be credited ad- also—

× Paper No. 29.

× The above papers are not forthcoming in the file

The replies received from the Deputy Commissioners the last two orders

read above.

Order thereon:—

Complaints have been received from the Hassan District, regarding the levy of assessment on building sites unoccupied by houses and backyards under the orders conveyed in Govt. Proc: No. 1691 9-27 R. 1699 dated 6th April 1894. Govt. observe, however, that this assessment is not a new tax imposed for the first time in 1894, but is a tax which has long been recognized as properly leviable and which the order of April 1894 simply justifies on a rational basis. In his Circular order dated 22d October 1860, the late Supt. of the Chitaldroog Division, directed that vacant Sites should be assessed at

the

lowest rate of tax prescribed for houses. Similarly such tax was, in practice being levied in various other parts of the Province. Applications for the alienation of assessed State lands for building purposes are not infrequently received from villages where there is much building space, for which, however, private rights are always set up. The prospect of building on such vacant sites being very remote, it is but right that the persons who wish to retain such superfluous lands, should be made to pay some assessment on them.

2. The objects, ~~to be~~, to be kept in view in levying such vacant sites are — to avoid all inconvenience by leaving alone what is absolutely required, to compel

2. The principles upon which this assessment should be fixed, must be regulated by considerations

of Simplicity and definiteness
The System should be Such
as could be easily worked
in a uniform manner,
and, while a certain amount
of discretion may be allowed
to District and Jamabandi
officers ~~to~~ in order to prevent
hardship in Special cases,
there Should not be Such
an unfettered exercise of
discretion as to bring about
a diversity of practice
as at present. The Suggestion
as to the mode of taxation
made by the ~~offg~~ Dy Commr
of the Hassan District, Mr
Krishnaswamiengar, is,
in the opinion of Govt, rea-
-Sonable and workable.
The following rules are,
accordingly, laid down for
guidance :—

i Every house owner will

hold free of tax his im-
mediate backyard and an
additional Kittal for storing
manure, Straw &c. The
maximum area of each of
such kittals will ordinarily
be 2 guntas, but excesses
over this area may be
permitted in Special cases
where such Concession is con-
sidered necessary by the
Dy Commr or the Jamabandi
officer.

ii. All other vacant build-
ing Sites, as well as kittals
falling under Rule i but
used for the growing of
coffee, tobacco, &c except
for purely house consump-
tion, must be taxed.

iii. The minimum assess-
-ment will be four annas
and each gunta of land
or fraction thereof over
two guntas will be taxed
with two annas. The
maximum for each vacant

Site or kittal should not
exceed 2 Rupees.

3. As regards the head of
Revenue to which the tax
in question should be credited,
Govt observe that this item
of Revenue should be treated
as supplementary to the
Mohatarfa house tax
and credited to a Subordinate
head under that Revenue.
This revenue is not an item
to be credited to the District
Funds. So long as Mohatarfa
remains as, at present, an
item of State Revenue...

4. Govt also direct that
Local cess need not be levied
on the tax in question,
as no such cess is levied
on Mohatarfa -

Secretary.

To
The Divl Commrs
of Districts.

A

Note

On Draft Rules.

Relating to Mohatarfa

Under section 48, cl. (c) of the Mysore Land Revenue Code, land revenue is chargeable upon land appropriated for building sites

2 Whatever assessment or cess is legally imposable on occupied unbuilt village site lands must, therefore be regarded, as land revenue and not as mohatarfa house tax. In this view clauses 3 and 4 of the proposed draft order seem to require revision

3. Now as to the proposed Rules.

Rule 1 allows every

house owner to hold free of tax his immediate back yard and an additional kittal for storing manure, the area of each kittal being ordinarily limited to 2 guntas. Is the limitation proposed by this Rule legal or permissible under section 137, Cl. 3, Land Revenue Code?

4. Whatever kittal or backyard within the village site was in the occupancy of a ryot free from liability to payment of land revenue at the time of the introduction of the Land Revenue Code and whatever lands were ~~were~~ exempted from Survey Settlement on the ground of their being backyards

or hillals attached to buildings must continue to enjoy the exemption. Would not the proposed rules interfere with such exemptions

5 Section 134 Land Revenue Code provides for limits of village sites being fixed and for setting apart for building sites within such limits any lands which may be the property of Govt. and not in the lawful occupation of any person or aggregate of persons.

6. Section 125 provides for disposal of lands so set apart. If the present rules are intended to apply to the lands so set apart it must be clearly stated

7 In the case

of sites not set apart under section 134, over which a person possesses occupancy rights, existing exemptions must be allowed under section 137, clauses 1, 2 and 3. Cases falling under proposed Rule II seem also to come within the scope of section 137, clause 3.

I understand, there is a rule in the Survey Department to the effect that dry land under 20 guntas should be treated as Pardi numbers and left unassessed. What lands, if any, came under the operation of this rule ~~could~~ have also to be ascertained, and

and rice, coffee or garden land under 2 guntas

excepted from the operation of the Draft Rules.

The opinion of the Superintendent Revenue Survey is not before Government. The file may be sent to him for favour of opinion, drawing his attention to the provisions of the Land Revenue Code and Survey Rules referred to above

Fair draft
BL

A. T. Thumbuchetty
11. 1-98

before being brought up for consideration at Executive meeting of the R.I. Assembly. Please get the file back from Zonal and circulate as quickly as possible

Submitted.
File not here
Wire sent to
HQ Qrs.
20/10/99

20-10-99

Much of the matters as are available are forwarded to Col Graul for personal and obliging perusal

Ogeeewasinga
20/10/99
Honorary Secretary

Seen by the Asst Grand Master & returned to Office of the Secretary A. Ogeewasinga 21/10/99

Files re = Lease on Vacant Building sites & Local Govs - Need from the Personal Asst to Rev Grandson & Dun yesterday. They are herewith duly marked together with 2 other subjects requiring orders

A.N.
22/10/99

Please write me the text of the Warrant for the Lodge

Rev

X X

Dasara Holy

1) The file re the tax on hittals was sub^d to Rev C^r SD^t ~ some days (about 29/12/99) before he left for Calcutta. I understand that there is now no body in his residence to tender or receive papers

2) Extract from the Dasara Proc^s of 1899 is put up.

Dy 19/2/00

Under Secy
22/2/00

Let the Dasara proceedings be sent to Dy Comm^r in connection with this reference

× For reference in connection with the draft rules under Sec^n 135 L R Code.

Urgent

Kindly telegraph also whether the Dy Commissioner is under the Chairman's control

Secy
23.2.00

please put me down
a note (!!) about it
& [illegible] about other
My dear Sir, subjects regarding
rebuke responsible
replies were
received
20/8/00
In re appointment of Solicitor
it was noted in the Journal
Apl 7th recently printed that
the orders of Court will be
separately published. Have
these orders been issued? Some
something must be done
soon at least before the
next Apl mtg. The
matter has also been
explained to Councillors. Please
bring up the subject at next
meeting but you need not
include it in the Agenda Yours
W. Thomson

Submitted to Secretary

No (1) - In this Connection, the Secretary directed that the order which was under consideration, might issue after the publication of the Rep: Assembly Proof Book. The file on the Subject is before the Second Councillor -

No (2) Under preparation [illegible] be submitted on Sept 1st day

20/8/00

20/8/00

22/8/00

113

Rev Branch

This may be dealt to Secretary

25/8/00

Submitted Secretary

25/8/00

Dated Copy Secretary

26/8/00

14122

31/8

Submitted

The under Secretary was not able to submit this to the Offg Dewan at the last meeting of the Council

30/8/00

Sd/- Offg Dewan

31-8-00

Vide my note on the other side

31/8/00

Sd/- Secretary

27.30th
1.IX.00

1-9-00.

1/9/00

Personal appearance
Mrs Fife submitted
the above letter
19. IX. 00

Forwarded to Mr
Personal Asst
to 2d Councillor for
Compliance

21/9/00

23/9/00

Submitted

The papers referred to together with (1) R 7 66 of '94-5 (2) L 7 46 of '96 and (2) R 7 82 of '96-7 are herewith put up.

27/9/00.

Submitted to 1st Councillor with reference to his order of 19.9.00

28/9/00

Rd 9 Mr
29-9-00

Note in Continuation.

The question requiring final disposal in this file is, at what rate the tax leviable on occupied vacant building Sites & backyards attached to them under Govt Pro: no 1619-27 R: 1699 dated 6th April 1894, should be recovered -

× Paper no. 18 in File A.

Please see the draft prepared in Feb: 96 in accordance with the orders of the Dewan (former 1st Councillor), and also Note of 11.1.98 by the late offg. Dewan containing his remarks on the draft order -

This question had been brought up for discussion at the meeting of the Repr: Assembly held in Octr 1899, in Connection with Subjects no. 99 and 192 of that year. The Summary of discussion

of the Subjects was as follows:—
Sub: No 99. " Kittals and vacant
Sites have been very
heavily assessed The assess-
ment in Some Cases is
heavier than garden
rates. An agriculturist
must necessarily have a
piece of land attached
to his house for drying
and threshing his crops,
for storing his grain and
Stacking Straw, fodder
and firewood. Such kittals
may be assessed at dry rates.
Mr. Kotnahalli Rameingar
of Manjarabad Taluk
Said that vacant Sites
may be assessed at coffee
rates ie, one rupee per
acre instead of at Rs. 5 per
acre as at present, which
is too high a rate".
Sub: No. 192. " In the
Chickmagini Taluk, vacant
building Sites, farm yards, tea
have been taxed at garden
rates. This is a great

hardship to poor ryots. It is requested that farm yards may be exempted from the tax and that the assessment on vacant building Sites may be reduced to the highest dry rate prevailing in the village concerned."

In the draft R. A. Progs for that year (1899) the following was proposed to be recorded as the reply of Govt to the above Subjects.

"In cases in which tax on building is leviable, the rate will be the maximum dry rate prevailing in the neighbourhood. This will be given effect to from the Current official year".

Mr Inchcape Rao

But the 1st Councillor (Home 2d Cr.) recorded the following remark against Sub: No. 192

"Assessment on vacant Sites under occupation is illegal. Vide Act of 1894

will have to be cancelled".
The late Dewan directed
that the reply of Govt
be recorded as " will be
Separately published",
and observed that the
order of 1894 gave the
cause of imposing the tax
and that if that cause
existed, there were only two
alternatives, either resumption
or a penal tax.
As regards Sub: No. 99,
he directed the same reply
as above, being recorded, and
observed as follows: —
" Does this refer to Kittals
assigned as such at the
Survey Settlement in the
Malnad to each individual
or to the tax upon unused
but occupied building Sites
~~within~~ within village
Sites" -

A consolidated note
on certain Subjects (including
the two above referred to),

about which Separate orders had been promised to be issued, having been submitted to the Dewan (former 1st Cr.) on 15/2/01, he recorded the following order 8/18/3/01

"Highest dur rate is what should be followed & the draft might be passed."

As the file on the Subject had not been received till yesterday, the orders of the former 1st councillor were not issued.

(1) The file having since been received instructions are solicited as to whether orders may be issued as above, or the papers submitted to the 1st Councillor who held of opinion that the order of 1894 was illegal.

(2) another question wanted to deal with the question in the new Rev Rules now before Council

⊗ Please See Councillor's note of 25/8/1900.

final
pending orders in this con-
nection is whether in
Cases in which occupants
of vacant building Sites
refuse to pay assessment & the Sites are consequently resumed
under the orders of 1974,
the arrears of assessment should
be recovered by taking
Coercive measures, or
written off the accounts.
(vide office note on
Mysore Dy Comm's
letter No. 980 & 10/5/99)

On the remission Statements
recently received from
the Dy Comms of Kolar
& Mysore, the 1st Councillor
has remarked as follows
in regard to the remission
of tax on vacant building
Sites in certain cases therein recommended: —

(1). "This impost is irregular.
Should be remitted &
the Site restored to the
owner. I will deal
with the question at
an early date. Show

this to the Dewan"

3.5.4.01

(2) "Another case of irregular levy. I think a general order will have to issue early of wholesale dispossession is not to be allowed to go on".

3.5.4.01.

(3) "Why should there be Havadavu on building site".—

" 3.5.4.01

(3) The draft in the levy of local cess is pending approval.—

Then she must decide on the main question

Submitted to Secretary for orders

17/4/01

The draft of Rules drawn up accg to 2nd Cr (Non Dewans) is not with us this file. The question has long been pending & it has now to be decided (with reference to 1st Cr views) whether the vacant site for

is to be decided; if not whether the present State of diversity of practice in different places may continue; or whether the new rules proposed or as may be modified should be adopted.

If it is decided that ground rent (calculated according to the nature of the locality has to be paid in all villages & towns in addition to house-tax) there no necessity will arise for separate rules at all, as all land whether vacant or built upon will pay a tax.

Submitted to Hon'ble Councillor for further instructions being kindly issued.

8/5/1909

468

This file was got back from the 1st Councillor at Mysore for discussion of the pending question

at the meeting of the Representative Assembly. No final decision was however arrived at & the question was reserved for further consideration. The file is resubmitted for orders. 8/11/01

8/11/01

R^o. 14/11/01.
982

The tax on vacant sites is an innovation in Mysore. It was for the first time introduced by the Dewan of Bangalore in Feby 1882 by a circular issued by him in Feby 1882 he directed the imposition of taxes on waste sites in the Bangalore Civil accordance to scale laid down by him

By circular no 791-6 dated 10th June 1887 (General no 7 in the Dy Commrs were asked to report the practice prevailing

in the Deeds regarding the taxation of vacant sites.

The reports of the Dy Commrs are abstracted in Jeerail no 17. No such tax was levied in any District except in Trimkur & Chatalduny which formed the original Chatalduny Dy, the Supdt of wh had issued a Circular in 1850 under which vacant sites were to be taxed at half the mohtarfa rate. There is no authority for this in the Commissioners Circular ~~issued~~ about mohtarfa issued on 28th Sept 1860.

The Secretary recommended the tax being made General for the sake of uniformity & the remain noted on this on 30th Oct 1857 that the tax should be made General & inquired if there was legislature

2/ Sanction for the
In 1891 the matter
came before the Council
and the Chertsal Boards
noted that the vacant
Sites should be taxed
under clause b of Sec
48 of the Land Revenue
and remarked that the
lands "were ~~not~~ never
formally exempted from
assessment." Mr Chumbu
Chetty agreed to the above
Accordingly proclamations dated
April 1894 were issued
and all vacant sites have
been brought under taxation
different Divisions adopting
different rates, in some
instance the highest order
direct rate being imposed
on hitherto
been exempt.

The result was a flood
of complaints which
have not to the moment
been disposed of, and repeated
representations at the
Darbars Representative
assembly

Draft rules were
prepared marked B

in the office note
(serial no 46), but the
Offg Dewan, Mr Thumboo
Chetty, as will be seen
from his note dated
11th January 1898 marked
A doubted the letter under
Sec 137 of the Land Rev
Code Sites & Settlements
were & exempt Could be
taxed. The papers were
sent * Col Grant & to
me on 20th March 1899 during
the Dasara meetings.
What ensued will be
seen from the Continuation
of the Note, marked B
The question again
came up for Considera-
tion at the Representative
Assembly 9th Oct 1901. I have
already given my opinion
more than once on the
subject. It is desirable
that Col Grant's opinion
should be obtained &
recorded.

Please send the Note
file & him for favor
of his opinion. The
Completion relating to the
Land Rev Code may also

* already supplied
vc 27/12/02

President & him for
reference
Mr Smithwaite
20th Feb 1902

Rec'd 24/2/02

Note on Continuation

The whole file was sent to Col: Gray with this office letter no: 3837 dated 3rd March 1902 for the opinion of A.T. 82-92 He in reply (in his letter no 680 dated 29th March 02) has stated as follows

2 "The Correspondence shows that doubt is entertained as to the legality of the order of 1894 (Government Proceedings no 1699-27 dated 6th April) and I am free to confess that although I have recorded no opinion to that effect having indeed now seen the full Correspondence on the Subject for the first time, I was, at first glance, inclined to think that section 137(1)* and its clauses 1, 2 & 3 precluded the action taken by Government under the

(* The Mysore Land Revenue Code.)

the order of 1894. It would Cer-
-tainly be a matter for
regret Could it shown that the
assessment levied for some
Considerable time and to a
pretty large amount, under that
order was based upon mistaken
premises. A clear examination
of the Land Revenue Code
is necessary."
3. "The whole question hinges
upon the meaning to be
attached to the words "
existing exemptions" as used in
Section 137 (1) which words
of Course, qualify the limitations
set forth in Clauses 1, 2 & 3
of the same. If the exemptions
alluded to are those defined
in Section 45, it is perfectly
clear that in the absence
of a Contract with Government
or of any exemption under
any law for the time being
in force or of subsisting rights
the Deputy Commissioner under
Section 50 or the Survey Supt.
under Section 111 Can assess
any land occupied or
otherwise

otherwise within the Site of any village, town or City. If the limitations to the power to assess laid down in Clauses 1, 2 & 3 of Section 137 (1) are held to apply to all land upon which as a mere matter of Chance or expediency no Assessment had ever been fixed then the order of 1894 would be illegal"

4. "In favor of the 1st view viz that the exemptions alluded to must be those defined in Section 45 there are several strong points to be made".

5. "In the 1st place the word exemption means the taking out and freeing from something which binds others, in the present instance a tax. The word implies that there should have been an enquiry or a law in force which resulted in some general taxation from which some were exempted."

6. "Next it will not be disputed that Section 137 of the Mysore Code sought to follow 128 of the Bombay Code.

This it could not do, in the matter of application because Bombay section 128 was of specific and limited application, applying only to village sites in which an inquiry had been made under the City Survey Act and even in their case only to non-agricultural lands. The Bombay section was therefore adopted in Mysore Section 137 but the application of the latter was necessarily made general. It cannot however be said that any different meaning was given or intended to be given to the words "existing exemptions." These words in Bombay have been ruled to in no way affect the power of Government to assess all lands in the sites of towns and villages whether occupied or not unless saved by section 45 (also Mysore section 45) or by legally subsisting rights."

7. "I would draw attention to section 137 (2) Clauses (a) and (b) of which appear in-

inconsistent with the exemptions
alluded to in Section 137(1)
being other than the exemptions
laid down in Section 4.5."

8. "If the second view be correct
that is that what I may call
Chance exemptions for the result
of any inquiry or of any
Contract with Government, or
of any Law for the time
being in force, are to be
regarded as the exemptions
alluded to in Section 137(1)
the result as a matter of
equity would be most unjust
to Government and several
of the general and most
important sections of the
Code would become inoperative. The Contrast
Moreover between the Bombay
procedure and the Mysore
procedure would be almost
ridiculous in the former case
the limitations to assessment
applying only where there had
been an inquiry while in
the latter the limitations
apply where there had not
been an inquiry and

and where Consequently, the room for abuse had been unlimited."

9. "Section 137 of the Mysore Land Code is ambiguous. It must be read in Connection with the other provisions of the Code in the matter of the right of Government to assess Cando on village sites. Government by their ~~xx~~ order of 1894 have already practially accepted the view that the right of Government to assess Lands within village sites has not been ~~—~~ abandoned."

10. "So far, I have endeavored to throw what light I Can upon the question of the right of Government to order the Assessment of occupied vacant building sites. The expediency of exerting that right and the manner of exerting it are quite other questions."

11. "The order of 1894 was Called for by the abuse in the occupation of village sites, the occupants neither building

building themselves or allowing others to build, and thus forcing Government to make rent-free additions to village sites, although there was plenty of village site available".

12. The mistake in the order of 1894, if I may be allowed to say so, was that no rules regarding or limits to the assessment to be fixed were issued for the guidance of Deputy Commissioners. The result might easily have been foreseen. Not only has there been no uniformity of the rates adopted by the Deputy Commissioners but some of the rates have been undoubtedly very severe. And, more than this, although the order of 1894 distinctly excepted houses and backyards attached to them, such backyards have been taxed.

13. A perusal of the Correspondence leaves upon my mind the impression that if the rates adopted had been uniform and based upon some definite principle, from which Deputy Commissioners could not depart

depart, there would have
been no Complaints at all"
14. "The order of 1894 does
not profess to Contemplate
a nicely adjusted "ad
valorem" settlement of occupied
vacant building sites but
merely a reasonable rating
of such lands Calculated to
remove an acknowledged
abuse and also to give good
titles to the occupants of the
lands Concerned. The very
Circumstances of the Case suggest
a low and Cautious assessment.
If the of 1894 is to
Continue in force I would
make the following suggestions."
15. "The assessment should
be fixed by the Deputy
Commissioner (see Land Revenue
Rules 34(c)) Village Site land
occupied by houses and
backyards attached should
not be assessed
if the house and attached
backyard do not occupy
more than 10 guntas, the
area Considered reasonable
in the Malnad (see appendix

C Land Revenue Rules.) An acreage Assessment should be imposed upon all other occupied land within village sites whether building site land or land ordinarily used for the purposes of agriculture. The rate of Assessment to be fixed should not exceed the highest rate in the village of the class of land (dry, wet, garden or Coffee) to which the land to be assessed belongs. A Maximum of 8 annas may fairly be laid down for all land liable to Assessment as above. If some such restriction or extreme case be laid down, there need not be any opinion, the slightest fear of any over assessed Complaints. The suggestions above made may no doubt require some elaboration but the principle should be observed. I should not think that the application of the simple rules which I have suggested would result in the loss of much revenue. But, whether this may be the case or not some

The Municipal house tax is 8 As. In the Malnad Talukas, dry land is often 2 As. an acre. Would not 4 As be more suitable as minimum?

Some limitation to extreme rates
of Assessment is necessary."

15/4/02.
21

Submitted
to the Secretary
21/4/02

To the 1st Commissioner

24/4

R. 24/4/02
2234

24/5

This letter forwarded by the Board of Revenue

Will Sir Ayyaraja[illegible] please attend to this. This has been lying with the Board since 14/6

23/5/1902

A careful study of the origin of the order of 1894 which has been the cause of all this confusion will show that the order itself originated in an erroneous view of the provisions of the Revenue Code The order is said to be based upon section 48(b) of the Revenue Code quoted in the margin, but which, with all deference I may

Serial No. 18 in file
R Fr 82 of 1896-97

48. The land revenue leviable under the provisions of this Regulation shall be chargeable —

(b) upon land from which any other profit or advantage than that ordinarily acquired by agriculture is derived.

may remark, has no bearing upon building sites which was the kind of land that was under considera-tion.

In the Memorandum[x] prepared and the remarks made on it, there is no reference to Section 137 of the Revenue Code, the provisions of which appear to have been lost sight of altogether. The order of 1894 is one of the innovations made in recent years opposed to the spirit and, in this case, the letter also of the

Land

x Serial No. 17 of R.F. 82 of 1896-'97.

Land Law ~~of~~ Mysore.
Regarding one such
innovation, that con-
-nected with the
sub-division of survey
numbers the rules
have been modified
so as to conform to
the provisions of the
Revenue Code and the
practice of the Bombay
Revenue survey system.
Two more changes re-
-quire to be dealt with
and one of them relates to
the taxation of vacant
sites. I am aware that
a large revenue is
being collected under

the order of 1894 and
that further in 1896,
within 2 years of the issue
~~2 years within issuing~~
of the order of 1894,
Government issued
another order authorizing
Municipal Boards to tax
vacant sites at rates
that may be considered
adequate and reasonable,—
vide their Proceedings No:
1513-30 — L. F. 46-96
dated 29th July 1896.

The order ~~itself~~
is in contravention
of the provisions of
the Revenue Code.

I quite agree
that under Section 45

of the Revenue Code all
land is liable to pay
land revenue unless
exempted by contract
with the Government
or some law for the
time being in force
What Section 137 did
was to declare and
give legislative sanction
to the customary law
in force in Mysore
under which building
sites whether built upon
or vacant were held
exempt from liability
to pay land revenue.
That this was the practice
has been declared, if

my/

my memory does not play me false, by no less an authority than Colonel Anderson, and it was on this ground that the late Dewan and Council made considerable modifica-tions and even ra-dical changes in Chapter X relating to lands within the sites of villages, towns and cities, so as to bring the law into conformity with the practice in Mysore.

It will be seen that the Bill as

as originally drafted reproduced in Section 143 the provisions of the Section 128 of the Bombay Code word for word

See page 41.—Selections from the Records of the Mysore Government. No 3 (1898).

The Select Committee found that Section 128 of the Bombay Code was inapplicable to the conditions in Mysore and accordingly modified the Section as follows

× See page 98 of the Selections

143. The existing exemption × × × × × × × × × × × × × shall be continued:—

2nd :: — if such lands have been held wholly or partially exempt from the payment of land revenue for a period of not less than 5 years before the application of this Regulation ×

× × × ×

to such town or city;

× × ×

It will be noted that this was a Considerable departure f the principle and procedure laid down in the Cor-respondence section of the Bombay Code, and proposed that all sales which were exempt from payment in land revenue for a period of not less than 5 years before the application of this regulation should be exempted, and the Select Committee remarked that "the limit of 5 years as the term of possession to acquire (para 37 page 81) prescriptive right is not deemed too liberal by the Committee".

When the draft Code went up to H. H. the Maharaja's Council, they Modified the Second clause as given at page 127 of the Selections (Section 141).

The Dewan in his memorandum at pages 136-137 while analysing the provisions of the draft Code regarding assessing lands within the Sites of villages, Towns or cities ~~appears to have~~ has noticed the gravity of the innovation which the draft Sections would introduce in the existing practice and accordingly in para 13 of the Memorandum page 137 of the Selections remarked "Every building Site within every village and

and Town whether
already built upon or
not. will, in this manner,
be liable to be assessed.
This, for obvious reasons
is highly undesirable."
and again in para 14
says "I am of opinion
that in Mysore, the
law should be in
accordance with the
existing practice, that
is to say, that it should
deal with lands in
villages, Towns and
Cities in the following
manner.

II Lands other than those ordinarily used for purposes of Agriculture.

* * * *

(d) exemptions from payment of land revenue hitherto actually enjoyed to be confirmed."

There can be no mistake regarding the principle laid down in this extract.

The Code as drafted (page 149 of the Selections Sectn. 139 clause 2) in the light of the Dewan's memorandum in which building sites which were exempt from payment of land Revenue

at the "introduction of this Regulation" not "application of this Regulation" as originally ~~sa~~ suggested by the Select Committee were to be exempted was sent to the Councillors for their opinion and also to Col. Grant and to myself. Mr. P. Krishna Rao who had been President of the Select Committee was the only member of Council that Commented upon Chapter X which related to lands within the Sites of Villages and Towns. He approved of the ammendments made in that Chapter and

remarked that the Chapter "certainly required modification so as to suit the circumstances of the Country. Something less complex and less harsh and more in accord with the existing practice is required which the new provisions supply". Pages 155-156.

Col. Grant went to the extent of saying that "Non agricultural lands, for which the Dy. Comr. cannot give Sanads under Sectn. 141 clause 2 will be liable to be assessed, but in practice

practice would rarely, if ever, be assessed", and proposed a 3rd clause as per margin exempting lands used for Cultivation which were exempt at the time of the introduction of the Regulation page 159 I remarked as follows page 160.

3rdly. viz If such lands being used for cultivation only have been held wholly exempt from payment of Land Revenue at the time of the introduction of this Regulation"

" The provisions of Chapter X as now drafted are well suited to the Circumstances of Mysore. The provisions in the Bombay Code, regarding inquiries into possession for periods below 5 years and above 5 years, and distinctions made in them

them between possession
for less than 2 years
and above 2 years, which,
if introduced into
Mysore, must result
in unnecessarily harassi
the people without any
adequate benefit to
the Revenue, have been
wisely eliminated from
the Draft now before
me. Clause D of para 14
of the memorandum is
in my opinion highly
equitable to the ryots
and will allay any
irritation resulting
from an inquiry into
titles which must
follow the passing of
the Act. I should however

to avoid misunderstandi
add in clause 3(d) the
words "at the time of
passing of this act" after
"enforced". aiid I should
also like to have
provision made in
Section 21 of Clause (e)
in para 14 of the memo
for assessments in
perpetuity Similar to
the provision in Section
of Act IV of 1868."

The Dewan in
forwarding the final
draft to the Resident
at page 176 para 21
remarked "the
Sections of Chapter X
of the draft have
been

framed so as to save
all existing exemptions
from payment of land
Revenue, whether under
the Inam Settlement
which has been Completed
throughout the Province,
or under the practice
according to which
Non agricultural land
used as building
Sites does not now
pay land Revenue
to Govt."

It will be clear
from the different
Stages through which
the legislation regarding
building Sites has
passed that there can
be no mistake regarding
the

the interpretation to be put upon Sect^n 13 Clause 2. The proposal of the Select Committee was to assess all building sites which had not been exempt for 5 years from payment of Land Revenue at the time of the application of the Regulation to a Town or City. Later on the period of 5 years was dispensed with and the exemption was proposed to be respected in it existe at the time of the introduction of this Regulation. The

remarks of the Councillor
and of the Members of
the Select Committee
and of the Dewan himself
leave no room for
doubt on this point.

I think unnecessary
Stress has been laid
upon the expression
"exempted" and "existing
exemptions" and upon
the provisions of ~~the~~
Sectn. 45 of the Rev. Code
quoted in the margin.

In para 5 of
Col. Grant's letter he
remarks "In the first
place the word exemption
means the taking out
and the seeing from

* "All land whether
applied to agricultural or other
purposes, and wherever situate
is liable to the payment of land
Revenue to Government
according to the Rules
hereinafter enacted, except
such as may be wholly
exempted under the provisions
of any special Contract
with the Govt. or any law
for the time being in force"

from Something which
binds others, in the
present instance
a tax. The word
implies that there
should have been an
inquiry " a law in
force which resulted
in some general taxation
from which some were
exempted In the
particular case the words
" held exempt from payment "
seem to have been used
simply as equivalent to
" held hitherto free of tax
or not liable to taxation "
and not as implying
necessarily a formal
inquiry and order
for exemption.

From

~~or not liable to taxation~~"

~~But~~ From the brief history of the legislation on this question given in the opening paras of this Memorandum, it will be seen that the original draft proposed to adopt the Bombay Section 128 in its entirety although it was totally inapplicable to the circumstances of Mysore. It gradually dawned upon the Select Committee and on the Government that the provisions of the Bombay Section

~~should undergo~~ required Considerable Modifications,

in fact, a radical change before they could be adapted to the existing state of things in Mysore. I may also be allowed to remark that the use of the word exempt should be taken as presupposing a previous inquiry ~~its~~ its reproduction in the ~~modification~~ modified section ~~made~~ drafted by the Select Committee become meaningless as the Select Committee itself has remarked that "No survey or inquiry has

ever yet been Carried
out in Mysore". There
Can however be
no room for doubt
that the departure
made in the Dewan's
Memorandum of 17th Nov. 1865
and acquiesced in
by the Council and
Members of the
Select Committee was
taken with due deliberation
and of set purpose and
with a full Consciousness
of the effect and
Scope of the legislation
proposed. ~~I do not~~
~~think, it is either~~
~~legitimate or in accordance~~

~~with the declared purpose of the legislature to lay so much stress upon the use of the word "Exemption" which as Explanation above was copied in the Unequal drafts from the Bombay Section and has been allowed to reappear in Subsequent redrafts Simply as a matter of Convenience~~

It is well known that in view of the difficulty of defining the various tenures and the rights and liabilities connected

with them, the Bombay
legislature, and, following it,
~~them~~ the Mysore legislature,
adopted the phraseology
"alienated" and "unalienated"
land when legislating
about land Revenue
and threw upon the
ryot the onus of proving
that his land was not
liable to be assessed to the
land revenue.

In the same
Spirit Section 45 of the
Land Revenue Code has
been framed ~~declaring~~ declaring
all land liable to the
payment of land Revenue
except such as may
have been exempted
under the provisions
of any Special Contract

with the Government
or any law for the
time being in force

The Mysore Govt.
Knowing what the
practice or Customary
law was, with the intent
of Saving the repot th
Annoyance, trouble,
and expense incidental
to proving exemption
under long Continued
practice, chosen to
declare and lay down
~~that~~ what the Customary law
or practice was in cases
of Sec. 137 (1).

~~In para 8 of Col~~
~~Grant's letter he adverts~~
~~to some instances in~~
~~what he calls "Native~~
~~exemptions". I believe~~
~~I have already shown~~

~~that the immunity~~
~~which the building~~
~~Sites enjoy from taxation~~
~~cannot be called "exemptions"~~
~~whether "Chance" or~~
~~deliberately made, and~~
~~that it follows from~~
~~the immemorial practice~~
~~of the Country.~~

The order of Govt.
dated 1894 was not justified
by the provisions of the
Revenue Code. The reason
assigned for taxing
vacant Sites was that
the occupants would
neither build themselves
nor allow others to build
and thus force Govt.
to make rent free
additions to village Sites
although there was plenty
of village site available.

If I may venture to say so, this is neither a valid nor a sufficient reason for the procedure adopted by Government which from small beginnings has resulted in Sites being taxed in all manner of ways which last year brought in a revenue of more than a lakh of Rupees. This is a large sum to forego, but the Revenue will be gradually made up if instead of proceeding in violation of the terms of the Code, the Govt. adopted the System of levying a ground rent on village Sites to be newly granted which are being now assigned rent free for

Village

village sites. This
was exactly what I
proposed when drafting
the new Revenue Rules
but it did not find
acceptance with the
Council which enacted
in Rule 47 of the New Rules
that "occupancies of
building sites shall
ordinarily be disposed of
without reserving an
annual ground rent".
I do not see
[Why Govt. should make
this needless sacrifice
when it assigns land for village sites
on which agricultural
rent is being levied
~~available for village~~
~~Sites~~. I would recommend
just a small rent
which would not press
heavily on the people.

It has been introduced in the Kolar Gold Field and is working Satisfactorily.

I would not, The recommendation made in para 15 of Col. Grants letter conflict with clause 3 of Section 137(1) which was adopted on his own Suggestion (see page 159 of the Selection) and bring under assessment arable number and kittals, which may exceed the ten gunta laid down by him

I may remark that the late Officiating Dewan V. Thumboo Chetty has expressed the opinion that assessment of vacant building

building Sites is
opposed to the provisions
& of Sectn. 137 of the
Revenue Code.

See his note dated
11.1.98 in the
office note.

My recommendations
in brief are
That the order of 1894
and of 1896 should be withdrawn
and all proceedings taken
for the recovery of assessment
imposed under the authority
of those orders should be
suspended,
That a Correct record
should be ordered to be
prepared of all building
sites whether built upon
or ~~building~~ vacant which
were under occupation
and held free of assessment
at the date of the passing
of the Revenue Code Regulation
that is on the 22nd day of Novr. 1888.

These will have the tax subsequently imposed taken at

that a similar record should be prepared of kittals which were allowed to be held free of assessment at the time of the Survey Settlement under Clause 3 of Section 137(1)

A record also should be prepared of building sites on which assessment was being paid at the time of the introduction of the Regulation

There then remain building sites which were taken up subsequent to

to the passing of the Revenue Code and the Superintendent of Survey may be requested to favor Govt. with his opinion as to the rates at which he would tax them. I believe that with regard to these Sites also, it will be only vacant Sites that will be taxed and not those built upon.

A Similar record may be ordered of Kittahs which were not measured or recorded at the Survey Settlement and the Survey Superintendents' recommendations invited as to the System on which they should be

taxed bearing in mind
the provisions of Sections
137 (2) clause (a).

29/5/1989

In the case, the

1st Committee gave me certain instructions for hunting a selection of papers relating to the question of keeping assessment on vacant building sites and ~~[illegible]~~ I have made out a list with title-page etc in a typed ~~[illegible]~~ form. The R.C. Standard with this file belongs is placed at my disposal. I shall

(also asked me to see him proof copy before finally sticking off

Rec. Dept to file
Compliance of request
Thos
11/6
11/6/02
11/6/02
11/6/02
A Henderson
CO DEPT 26/6/02

~~"Select papers relating to the question of assessing vacant building sites"~~

Table of Contents

Part I

1). Misc note dt 24/10/87

with the remarks of the Addl Chief Secy the Dewan and Commissioner

2). S P No 1691 9-27 dt R 1699 6/6/94 Left blank

2). Mr P Chentsal's note dt 3/3/94 dt° dt the Dewan

3). S P No 1691 9-27 R 1699 dt 6/4/94 directing that vacant building

Misc. Proc regarding the assessment of vacant sites

7?
Bills should be assessed
Extract from
4) Mr P. N. Krishnamurti
Rules d 26/2/96 & 5/11/96 regarding
the rate of assessment
to be imposed under
the above order.
5) Mr T. R. A Thumba
Chetty's note d 11/1/98
6) Office note d 17/4/01.
7) Mr Madhava Rao's
note d 20/2/02
8) Letter No 600 d
29/3/02 from the
Supdt of Police Bangalore
9) Mr Madhava Rao's
note d 23/5/02

Part II

1) Spl Writ d 15/11/99
regarding the question
of the legality of S.P
d 6/4/94

2) Mr V Srinivasayya,
Writ d 14/7/00

Enquiries

Supd to 1st Committee

Herewith I send a proof copy of the papers relating to the question of acquiring vacant building

I have not yet revised the proof copy but this will be done after return

R. 11/7/02
96

11/7/02

Office (Rec B)

This may be sent to Orders for being struck off after being again revised by me.

28'

OK for another proof
copy or fax copy
& send it to Col Graul
as noted by the ISC
Councillor on the proof
copy. ("for favour of
consideration & News"
with reference to ISC Councillor's
note dated 23/5/02)

Urgent

Records

Please put up the file.

14/6

Select Papers
relating to
in question
re assessing
occupied Vacant
building Sites

3 Printed Copies
Submitted to
the Council
– Collector
1/10/02

L. 30/9/02 XX 30/9/02
510
Very Urgent

The printing is very badly done – I do not know who is responsible for it

The question of taxing building sites has been long pending & cannot be put off any longer

[illegible] some appeals
are pending regarding
the rates at which the
should be taxed and
also appeals against
[illegible] taken for the recovery
of taxes on the rates on
the ground of their
being illegally imposed.
The question is very important
please. I have minuted
papers before the Dewan
Assistant delay my
opinion is forwarded
in note dated 28th Dec
1902 - Col Grants letter
then my second note
dated 2nd January 1902 at
page 8 & Col Grants final
opinion at p 12. in which
he says that for reasons
given the order of 1894
should be withdrawn.
please lose no
time in taking action

P. Madhava Rao

1st October 1902

To The Secretary.

Submitted to the Dewan.

3/10/1902

R3 Report
4.10.02
6419

3/10/02

This matter has to be discussed in Council or otherwise the Hon'ble Member of the Executive Council requested that while I am studying this matter and thereafter I may be sent to the Hon'ble Councillors so that he may kindly formulate his views

27 II 03

28/2

28/2/03

87 & 88
of 2.3.03.

A copy as ordered by above has been submitted to the 2nd Councillor

The file is re submitted to the Dewan

2/3

2/3/03

(2)

Subject.

Taxing occupied Vacant Building Sites

Dewan's order on the office file.

"This matter has to be discussed "in Council or otherwise dealt "with the opinion of the II^d "Councillor may also be kindly recorded which I am studying this matter another copy may be sent to the II^d Councillor so that he may kindly "formulate his views.

27/2/03

Subd

A copy of select papers relating to the "question of assessing occupied Vacant "Building Sites" put up & submitted to the 2^d Councillor

N 2/3/03

L. B. 526
13-3-03
Secy to Govt Chief Secy

I have returned the copy.
The question is a most important one & my opinion is already ~~on the file~~ on record. May I suggest that the question be brought up for discussion at a Council meeting? Such a discussion would throw much light and facilitate a decision - but settlement - If however a record of my further views is deemed required, I shall be pleased to give one - if.

14/3/03

The Deputy.

9071
R.D. 16.3.03

It is desirable that this opinion might be recorded also - Power in this sense is conferred by s. 48. B. of the New Code - re-enactment of the Municipalities Act. Even if it is held that the sites are not - thereby rendered exempt by reason of the latter would not - thereby become applicable when for since unlimited such sites are kept without being built upon so as to vindicate very clearly that the object of the grant has ceased. This is an important provision having in my opinion a material bearing

17.III.03

(Put up with connected file 04-86)

Tax on vacant building sites.

As desired by the Dewan I now proceed to record briefly my views on this question. The office Note dated 15th November 1899 printed at page 14 of the Compilation correctly reflected my opinion on the subject. In answer to Mr.Madhava Rao's query "Is the Secretary satisfied with this reasoning" I said in my note of the 14th July 1900 printed at page 15, that for reasons stated Section 137 did not stand in the way of vacant building sites being assessed while Section 48 warranted an assessment being put upon a land given rent-free as a building site but not appropriated for the purpose intended. To that opinion I as at present advised adhere. I do not think that there is any conflict between Sections 137 and 48 or that the order of 1894 to which exception has been taken by Mr.Madhava Rao is ultra vires. Col.Grant's letter printed at pages 12 and 13 shows that it was never intended that Section 137 should be regarded as abrogating the power of Government to assess vacant building sites. The order of 1894 was passed after careful consideration and has till now been accepted as containing a correct exposition of the law. As I understand the case, what is asked for is the removal of the diversity of practice at present prevailing and the

* App:4

the imposition of an assessment at reasonable rates. The levy seems perfectly legal and all that is required is a set of rules regulating it and placing it on a satisfactory basis so as to redress the grievance complained of. I do not think that any case for the revocation of the order of 1894 has been made out.

21/3/03

21/3/3

RD 22.3.03
9241

96

GOVERNMENT OF MYSORE

(4)

My dear Narayanaiyya

I would you ought to write a note of the legal aspect involved in the order of 1894 regarding buildings in

Yours sincerely

23. III 83

My dear Sir,

Please excuse the delay, as I thought that the subject had been dealt with from all points of view, and could not make up my mind what to write, till yesterday. However

26. Lu

herewith I submit a
note as directed.

Yours very sincerely
H. Macnamara

22 May 1903

(37)

SUBJECT : - Taxing vacant building sites.

There is no dispute about the right of Government to tax these sites in the absence of an express prohibition to that effect. S. 48 C would (if required) supply an express authority for taxing building sites

The chief question therefore is whether S. 137 of the Code precludes such sites (which were untaxed when the Respondent came into force) from being subjected to any taxation now. The 2nd and to some extent, the 3rd clauses refer to such sites - but as a survey has been made in very few places, the 3rd clause may be neglected.

The first ~~to~~ matter for inquiry is whether these vacant Sites ~~have~~ been held exempt from taxation in all cases till the introduction of the Land Revenue Code in 1889.

The Office note on the 1st Page of the printed Correspondence shows that vacant house sites were taxed at the time in all the districts of the State to some extent. The levy was not universal, and it was in most places only very Partial. But the fact is pertinent to show that the order of 1894 about "Gram-tax" did not introduce a new and unknown form of taxation. It may be said that the tax was not being levied under proper authority i.e. a General order of Government.

But it must be noted that there was no express order prohibiting this levy. and if it is open to Conclude ~~the~~ from the fact of ~~general~~ non-levy, in many cases that there was a general Customary exemption, it would seem to be equally fair to Conclude on the other side, that the levy in other cases ~~was~~ was based on recognised Manual

Are we free to Conclude from the wording of S. 137, that the levy of the tax would be legal in the Case of Sites which actually Paid the tax, and illegal in the Case of those which (from whatever Cause) were enjoyed without Payment of

any tax. Col. Grant has commented on the use of the word 'exempt' in this connection fully; and so I need not say much about it. I think the word 'exempt' shows that some voluntary recognition + and conscious renunciation on the part of government is meant, as a condition for ~~seen~~ conferring the exemption. When either by accident, or carelessness, or by ignorance of right, sites are left untaxed, can they be said to be exempted? In such cases, it seems to me that exemption can be established only by an express admission by government, or complete absence of the exercise of the right of taxing in any

Similar Case. As neither alternative is made out, it seems to follow that the Clause does not operate to render taxation illegal.

Suppose a person had encroached without any shadow of right on 5 acres of a vacant site and kept it in his possession for a year only without paying anything to Government, can he be said to have held it exempt from Payment of land revenue at the time of the passing of the Regulation? It may be said that he did not hold the land at all, as he was

a mere trespasser. Suppose he had kept it in his house for 20 years, would it make a difference? Perhaps his occupation would give him a right of possession; but could it be contended that the right of Government to tax him which was never raised in question or resisted was shut out?

~~It is quite~~ ~~This~~ There is a great deal of force in the argument based on the history of the measure; but in my humble opinion, it has not been made out that the levy is illegal and unconstitutional.

There is another ~~doubt~~ doubt that ~~forces~~ strikes me on the matter. Even

7

Supposing that the Revenue Code in 1889 recognised an exemption in the case of building sites, does it amount to a perpetual guarantee of an inam tenure? Suppose that Government, instead of passing an order in 1894, passed an amending Regulation, could the latter be condemned as unjust (for no question of illegality could then be raised) as infringing on vested rights of property. My humble opinion is in the negative of such a position; for if the evil complained of in the preamble of this order really existed, I think

the State would be quite justified in adopting the remedy.

I think we might go even further. Every enactment should be so read ~~together~~ as to bring into Gordmate effect all its ~~effect~~ provisions as far as possible. If S. 137 confirms the free tenure of house sites, S. 49 shows that if any land which is held rent free or on reduced rent for one purpose, is appropriated for a different purpose, it shall become liable to be charged with full as-

Assessment In the order of 1894, it is expressly stated that "the occupation of "Gram-tan"(?) land for purposes other than dwelling is an undoubted abuse". If this statement is conceded and we cannot see how it can be denied effectively — Govt were perfectly within their limits in passing that order, without resorting to the more formal method of enacting a Regulation

If the general order was rightly issued and was not ultra vires, it becomes only a question of detail whether the taxes were imposed correctly

in all cases. Persons having claims to exemption may contest them liability individually. That they did not set up even such exemptions in most cases, that all complaints have been directed against the rate and incidence rather than against the general liability, is a strong argument to prove that no such customary exemption was in existence in this case.

It becomes a question of policy after this whether the tax should be continued or abolished. But if it is conceded that ground rent may be

levied, it is difficult to see what difference it would make if it is called vacant site tax — except perhaps that in the former case sites on which buildings are erected would also have to pay ground rent.

These views are submitted with great diffidence, as I see from the ~~Notes~~ printed note, that the Vice Councillor and to a great extent, the Supt of Revenue survey are of a different opinion on ~~the~~ the questions of legality and expediency.

The rates however

ought to be laid down
by Government. in a fairly liberal
form the scale (subject of
course to local ~~scale~~ Condi-
tions) and liberal allowance
should be made for
backwards and Compounds of
houses, and for needs
of agriculturists in rural
Places.

21. May 1903

H. Manjunadayya

annulled by this Ruling

This matter has received my most careful consideration - I studied it at different intervals and my opinion is the same -

The question involved is the opening of vacant building sites in villages & towns where there are no regularly constituted municipalities - and the validity of an order issued in 1894 after much consideration - the question had been even then pending for several years and the Deputy who dealt with the matter was not unaware of the need of this legislative sanction by the measure. (See his minute of 31-10-97 folio 2). Mr Chenbat's order approved of it and Mr Mantosh Roy gave his consent to it. They proceeded under Sec 48 (6) of the Land Rev Code. I Col Grant saw no illegality in the order in his letter No 6870 (folio 6) of the 29th March 1902 and in paragraph 15 of that letter in which he seeks certain detailed directions to introduce uniformity - that is the Collector's role of the 23rd May 1902 he seems to have been shaken somewhat - but he does not express a decided opinion that the order is illegal (See letter 93 folio 12. does not believe it) Even the Board decidedly "that

are of their officers (whose opinions were taken before passing the Ordinance) excepting the first Councillor who has held the same consistent views worded if asked at the time have advised that he regarded Section 737 as abrogating the power of forfeiture of any land in village sites" the 1st Councillor mainly relies upon his own experience of what took place in the Special Committee during the progress of the Ordinance in the Legislative Council. But if the leading authority of the Government has on this a few months ago of his reporting on the 16th Sept 1886 rather startling fact that "under the practice according to which non-agricultural land used as building sites does not pay land revenue (Vol 17 now pay land revenue whereas" also recorded on the 31st October 87 (Vol 2) this ruling says that "the Act must be enforced generally throughout the whole Province with regard to waste lands the property of individuals" I feel unable to accept the conclusion that the Act did the words "building sites" in a different sense from what the 1st Councillor understood. There is no record of verbal discussion, and there is no special reference to this matter in any of the prior recorded

2)

minutes of the time
the first modification adopted
in the Special Committee was nothing
more than mechanical and
the allusion to the various Bombay
acts was omitted as
they had not been brought into
operation in any of the districts -
Volume was altered in the other
respects. On the 12th March 1885, how
ever, vide I.37 the late Dewan analyzed
the whole subject and laid down
in proposition that II (d) "exemptions
from payment of land revenue
hitherto actually enjoyed (were)
confirmed". Col Grant discussed
this new article 159 and apparently
confined himself to agricultural
and cultivated lands. Mr Madhava
Rao also views which he took it
up and repeated that "claims of bara
it was highly equitable with Sanads"
This idea was given effect to by the
Enactment of the section as now
found in the Code - and it was
accompanied by the Dewan's explana
tion of the 16th Sept 1886 already
quoted in which he dealt refere
to the practice according to which

non agricultural land used as building sites does not carry land revenue for[illegible]." I would invite attention to the word "used" which in this context seems to have a special force. I have already referred to the expression of the Dewan's view expressed so soon after as 31-10-87 that the cess must be enforced generally throughout the whole province with all vacant sites in the property of individuals". In the same note the Dewan points out the absence of uniformity in the matter ~~saying land is assessed in each district~~ - this has now been found, and the 1st Collector has rightly enquiry but admits that in the Kaira District old Purkan Division the ryots had enjoyed such lapsing from the year 1860. In the other districts also the practice of lapsing is unreasonable to assume that the late Dewan would have included the unused building sites in his description of the land used as building sites and as enjoying the exemption. He was not unaware of the practice to which he referred in his note of the following year and after maturely considering and discussing the

law of this own creation or the subject adopted the order of 1894 with full cognizance of its effects and what had taken place upto - & & & & & was the authority quoted & not C. which referred to land ~~affirmed~~ for building sites - (4) refers to any advantage derived, and the following clause authorizes the modification of the rate when the original purpose is changed - Under all the circs it seems to me that vacant building sites were never included in either the section of the statute referred to by the late Dewan in his last ~~memorandum~~ and quoted by the Secretary of St Grant is very strong on the point that "not one would have ~~been~~ admitted that he regarded Sec 137 as abrogating the power of Govt to assess any land in village sites"

There is another officially which caused the Govt - Since 1887 several sites might have changed hands & relinquished by Govt - they at one time enjoyed exemption - Is this exemption to be perpetual? & is it to be continued even when the Govt gives it back to another applicant. Literally such would be the effect

if the 7th Commissioners interpretation is accepted - He submits that ground rent is leviable only on land newly added to a village site - The anomalies thus created would be too many to be got rid of -

The accepted canons of interpretation must guide us in construing a statute - and the marginal notes and the discussions prior to the passing of the statute do not enter into the consideration and application of its provisions - Nor history of the measure is also not unfavourable to the conclusion that unused, or disused building sites were never included in the exemptions. The practice, as a matter of fact is ground to such acts and the Collector could not have acted upon a practice which as a matter of fact did not exist - Thus the 7th Commissioner is alone in this view of the law with the weak support derived from some remarks of Mr Thornton Chitty which are founded on by Col Grant were objected to and in connection with this act as Commissioner he agreed with the order of 1894 while on the other side are arrayed the late Dewan & and St Grant who took the most leading part with

4)

the late Dewan in connection with the ~~land~~ Revenue Code, the Chemsal Law no more authority in such matters, than Mr. Thomson Kelly or Commissioner of that ~~area~~ period, myself, the II^d Commissioner who ~~was~~ were no party to the order of 1894 and the present Secretary who is ~~merely~~ a good lawyer. I ~~submit~~ feel that under these circumstances I may safely recommend that this ~~Govt~~ may be pleased to uphold the order of 1894 -

The highest duty rate was what was once proposed to be adopted I have no objection to adopt the proposal of Col Grant in par 15 of his letter ~~No~~ dated 9 and it may be sanctioned.

10. VII. 03

Record of Case submitted for the orders of His Highness the Maharaja.

777

Subject.

Question of assessing occupied vacant building sites in villages and towns where there are no regularly Constituted municipalities.

Order.

I accept the opinion that the assessment may be legally imposed the question is rather, I think one of policy. Personally, I see no reason why these vacant sites should be held free of assessment, & if the Dewan is convinced that the policy is sound & that we shall not be forced to retrace our steps at some future time. I will raise no objection to the proposals. Colonel Grants' proposed rules seem sound & may be adopted.
About one point I am not clear. When a vacant assessed site is built upon will the assessment be removed? KRW 6/8/03

951
I am quite certain that this policy is sound. Submit draft orders. With regard to the last question I am of opinion that the assessment, when a vacant site is built upon will be removed.
MMS
10.VIII.03

16/8/03 Hon'ble 11-8-03

Draft is submitted.

When Sites are built upon, the tax is taken off. At any rate, I was invariably doing so as Dy Comr.

14/8/03

To the Dewan.

12219
14.8.03.

14/8/03

03819

Send this draft with His order to Col Grant. Dolly – I ask him whether it can be carried out as far as Govt lands are concerned? I have no objection if Col Grant considers it reasonable when built upon the regular hours as to last entailment it will make no difference this agreement will disappear

16.VIII.03

18/8/03

Submitted in continuation. –

As ordered above, a D.O. was addressed to Col Grant & the files were sent. He says he is not sure that 10 gunthas do not represent
ten

off sale 1898.

18/8/03 D.O. marked

high a maximum & that a maximum of 5 guntas is perhaps enough.

The other alterations suggested by him are noted in pencil in the draft.

Submitted to the Secretary
20/8/03

I venture to submit that the 10 guntas limit may be kept as it is. The other alterations suggested may be adopted.

20/8/3

To the Dewan.

2372/20.VIII.03

3957

Mr. [illegible] has returned the papers and requested me to send a permit for [illegible] to report himself

22.VIII.03

File this
with Mr
Pain about
shipping
breeding rules
Wind
17. VIII. 03

169

14th August 1903

My dear Sir

When I saw you last week you wished to know the sense in which the word "exempt" was understood by Judges in interpreting statutes. I find that the question was discussed before a Full Bench of the Court of Exchequer, that the Attorney-General contended that "a thing is exempted when it would be charged but for the exemption & is taken by the force of the exemption out of the operation of the rule", that it was contended against the Crown that the word exempted

is equivalent to free, & does not mean expressly exempted, a construction which would require the interpolation of the word expressly; & that the Court decided: — "It was argued, on the part of the defendants that the meaning of the word "exempted" was that the legacy in question was not chargeable by former acts with legacy duty & the exemption should be read "free from" or not charged with the payment of any duty. On the other hand it was contended by the Attorney-General that the word was to be construed in its legal sense & that it applied only to exemptions expressly provided for, xxxx We think that this is the right construction of the act." The Law Journal. Reports. Vol 27. Court of Exchequer p 79.

119. 2r

The word "exempt" is not defined in Stephen's Commentaries on the laws of England: but the cases of exemption which are mentioned in the book are exemptions provided for by special enactments. Exemptions from tithes. Vol 2. p 673; From rates. Vol 3. p 70; from tolls. p 150, from distresses, p 262; & from serving on jury. p 225.

Yours Sincerely
S Ramachandra Iyer

Genl & Rev Secretariat

Office of the ~~Dewan of Mysore~~.

1920

Office Note.

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Branch Revenue

Subject Letter No. 131 dated 21st September 1903 from the Deputy Commissioner Tumkur District.

In the above letter the Deputy Commr. solicits instructions as to whether the levy of local cess on building sites in occupation is permissible or should be considered to be cancelled by Govt. Po. No R4574-614 / R766-94 dated 16th June 1903. This proceedings modifies para 4 of Govt. order No 5-93-608 / R766-94 dt 29/7/02 exempting the levy of local cess on the sale of rights of occupancy of building sites by directing that the local cess should be levied on both of them. In para 4

× Space comes between

× Spare copy put up

of Govt Rio No. 724-34 × dated
7782-96-97
29/8/03 laying down the rules
for assessing ~~va~~ occupied
vacant building sites in villages
and towns where there are no
regularly Constituted municipalities
it is Stated that the assessment
levied in accordance with
the rules should be treated
as Mohatarfa house tax
and credited to a subordinate
head under that Revenue
and para 5. says that local
cess need not be levied on
the tax as no cess is levied
on Mohatarfa.

Submitted for orders

30/11/03

Put up a draft
drawing the attn
of the Govt to the
Govt. No. 29.8.03-L
Govt up personally

30/11/03

Draft put up
30/11/03

~~Serial 1~~

Serial ① Gen. Serial No. 31

REVENUE DEPARTMENT
Gl. No. 4250
R 3069
23 DEC. 96
DEWAN'S OFFICE.

1896

Returned 1

From The Deputy Commissioner
Kadur District

To
The Secretary to the Government
~~Dewan of Mysore.~~
General & Revenue Departts.

Section L B.
File No 1 of 1896
Serial No 1 Dated 18th December 1896.
Despatched 19th
Received

Enclosures—No. nil

General No. 383.
No.

Reporting that the Deputy Commissioner received great many complaints during his Jamabandy of the Yedehalli Sub Taluk, regarding the severity of the rates fixed by Mr Sparkes in assessing the sites unoccupied by houses and the Kittals, and stating that the rates are in his opinion too high and call for some modification.

RW
22/12/96

Deputy Commissioner's Office
Kadur District

Chikmagalur 18th December 1876

From

The Deputy Commissioner
Kadur District

To

The Secretary to Government
General and Revenue depto

Sir

In continuation of my predecessor's letter No 771 dated 2nd may last R 5-806 reporting the manner in which he assessed the sites unoccupied by houses and hittalu (backyards) in village sites and soliciting definite instructions of Government on the subject, I have the honor to state that during my jamabandi of the Yedahalli Sub Taluk, I received great many complaints regarding the severity of the rates fixed by my predecessor in assessing the backyards.

2. The rates are in my opinion too high and call for some modification. A reduction of one third would I think meet the requirements of the case

3. Pending however the final orders of Government and with the object of securing uniformity in the whole District, I have not thought myself at liberty

to

to vary from Mr Shankio's scale. Mr
Shankio's rates have accordingly been
enforced during the current year's
jamabandi in the Idoppa and Mudgere
Talukes in which the taxation was not
enforced last year.

I have the honor to be

Sir

Your most obedt Servant

Deputy Commissioner
Hadur District

~~Serial 1~~
Serial 2 Gen. 31

4

64

60

From The Dy Commissioner
Bangalore District

Section	LB
File No	1-96
Serial No	2
Dated	1st
Despatched	
Received	

To The Secretary to the Govt.
of Mysore
Genl & Rev Departments

September 1897

General No.
D No. 291

Enclosure No.
Govt order No. 1619 dt 6th April/94
R. 1699

Requesting orders
in the matter of
levying tax on
Vacant sites —

Rev
3/9/97

Refs - Cards
11-3-97

Bangalore District
Dy Commissioner's Office.
Bangalore 1st September 97

D. No. 291
4

To

The Secretary to the Government
of Mysore,
Genl & Rev Departments.

Sir,

In Government order No. 16919-27
R. 1699
of the 6th April 1894 imposition of
tasc on vacant sites was ordered.
Thereon Mr. Mir Shujaet Ali Khan
Sahib, the then Dy Commissioner,
ordered that 8 annas for every
10 ankanams or fraction thereof
be levied, and in cases where the
sites were used for storing manure
double that rate be charged, twice
those rates being adopted in muni-
cipal towns. He reported his action
to Government in this Office Docket
No. 1489 of the 7th June 1895. But
when the vacant sites were tasced
at those rates, some persons complained
that the rates were very high. There-
upon his Successor, Mr. V. N. Narasimmayyar,

directed that the levy of the tax be held in abeyance. He wanted to write to Government that the rates fixed were heavy and obtain their orders in the matter, but left the District in the meanwhile. In villages the vacant sites may, I think, be taxed at the highest dry rate obtaining in each village. In municipal towns the municipal boards may be left to fix rates with reference to the value of the sites in each town. I beg to know if orders may issue accordingly in modification of those issued by Mr. Mir Shujaat Ali Khan Sahib.

2.

I have the honor to be
Sir,
Your most obedient Servant.

Dy Commissioner

Submitted
14/12/97

Serial 3

1897 (62)

No. 1478

Name of Petitioner Cheeniappa Gauda

Village Hirekolore

Taluk Kadur

Section L. B.

File No 1-96 District

Serial No 3

Date of Arzi 30-11-97

Date of Receipt 7-12-97

Date of Disposal

No. of Enclosure Nil

Send this to Rev

Rep: Some order was drafted
Gheshin in Whether it has been issued

M 14/12/97

Rep

The file on the subject is before the Circuit. No final orders thereon were issued as yet.

1478
16/12
Submitted
M
7/12/97

Hill Survey with pet. No.

(152) M 28/11/98

1490

ABSTRACT

The petitioners state previous ~~subsequent~~ to Survey were allowed to graze areas for storing & their cattle. Also wood domestic purposes. After Survey the are included in the village and were limited to for the last 3 years they demanded Akepiment Hittaloos varying from 8 annas to 8 rupees-

that even the Govt: unassessed waste lands have of late been charged an assessment of 10 or 12 Rupees. That rates of assessment vary in different districts - that Lahaul district is, in this respect, liberally dealt with. Under the above circumstances the petitioners pray that they may be exempted from paying this new assessment.

10/12/97

By post grafo
7-12-97.
Works. Stmt
affixed

COURT FEE ಕೋರ್ಟ್ ಫೀ
2-12-97
ONE RUPEE ಒಂದು ರೂಪಾಯಿ

COURT FEE ಕೋರ್ಟ್ ಫೀ
2-12-97
ONE RUPEE ಒಂದು ರೂಪಾಯಿ

No. 1478

MYSORE DEWAN'S OFFICE
PETITION DEPARTMENT
RECD. No. 1478
DATE 7-12-97

1 ಮೇಲ್ಕಂಡ ಸಮಸ್ಯೆಯನ್ನು ಸಂಬಂಧಿಸಿದಂತೆ ಈಗಾಗಲೇ ಸಲ್ಲಿಸಿರುವ ಮನವಿಗಳಿಗೆ ಹೆಚ್ಚುವರಿಯಾಗಿ ಈ ಮನವಿಯನ್ನು ಸಲ್ಲಿಸಲಾಗಿದೆ. ಈಗಾಗಲೇ ಸಲ್ಲಿಸಿರುವ ಮನವಿಗಳಲ್ಲಿ ಪ್ರಸ್ತಾಪಿಸಿರುವ ಅಂಶಗಳನ್ನು ಪುನರುಚ್ಚರಿಸಿದೆ.

2. ಮೇಲ್ಕಂಡ ಸಮಸ್ಯೆಯನ್ನು ಸಂಬಂಧಿಸಿದಂತೆ ಈಗಾಗಲೇ ಸಲ್ಲಿಸಿರುವ ಮನವಿಗಳಲ್ಲಿ ಪ್ರಸ್ತಾಪಿಸಿರುವ ಅಂಶಗಳನ್ನು ಪುನರುಚ್ಚರಿಸಿದೆ.

3 ಮೇಲ್ಕಂಡ ಸಮಸ್ಯೆಯನ್ನು ಸಂಬಂಧಿಸಿದಂತೆ ಈಗಾಗಲೇ ಸಲ್ಲಿಸಿರುವ ಮನವಿಗಳಲ್ಲಿ ಪ್ರಸ್ತಾಪಿಸಿರುವ ಅಂಶಗಳನ್ನು ಪುನರುಚ್ಚರಿಸಿದೆ.

4 ಮೇಲ್ಕಂಡ ಸಮಸ್ಯೆಯನ್ನು ಸಂಬಂಧಿಸಿದಂತೆ ಈಗಾಗಲೇ ಸಲ್ಲಿಸಿರುವ ಮನವಿಗಳಲ್ಲಿ ಪ್ರಸ್ತಾಪಿಸಿರುವ ಅಂಶಗಳನ್ನು ಪುನರುಚ್ಚರಿಸಿದೆ.

5. ಮೇಲ್ಕಂಡ ಸಮಸ್ಯೆಯನ್ನು ಸಂಬಂಧಿಸಿದಂತೆ ಈಗಾಗಲೇ ಸಲ್ಲಿಸಿರುವ ಮನವಿಗಳಲ್ಲಿ ಪ್ರಸ್ತಾಪಿಸಿರುವ ಅಂಶಗಳನ್ನು ಪುನರುಚ್ಚರಿಸಿದೆ.

13/12/97

10 50 cfgs put up

Dirk
13/12/97

Subd
2 Rs Stamp

MK
14/12/97

(63)

189

Section B No. 1490

File No 1-96 Name of Petitioner Gaddada Madaiah and others

Serial allowed 1

Village Kattebagina halli Kasabahobli

Taluk Mysore

District Mysore

Date of Arzi 8-12-97

Date of Receipt 9-12-97

Date of Disposal

No. of Enclosure ~~one~~ two

The general manager has the usual remarks on the said building site as per sketch in the plan

The present appeal is against the order of the Asst Commr in the matter of the petitioners application for the grant of the said site as a general representation from the Residents of the locality for the purpose of a Reading Room

Rev Branch
Please furnish the above information
MK 27/12/97

Petn

The file on the subject is in D.H.O
Bangalore
Sub
MK 4/1/98

ABSTRACT

Petitioner directed to pay the requisite court fee stamp of 10 Rs. dated 8-11-97 required for petition for grant of site & petitioner's leg to submit his petn after 2 Rs stamp affixed regarding the grant of village Kandayam on khatah lands where the petitioners have stores kept or may they be informed to the same may be refused to the rate payers forcibly the surveyor as they are not liable

11/12/97

By post/ept.
9-12-97
Two Rs. Stamp affixed
Reforms

No: 1490

12
814

1
2
3
4
5
6
7

25 [illegible]

[illegible]

[illegible]

17 [illegible]

[illegible]

[illegible] 8.10.97.

Deputy Commissioner
[illegible] District

15

15

Serial 6

4758
R 2872 1/6

Gen. 31]

1897/98

(64)

Subd to Secty
2/1/98

From
The Dy. Commissioner
of the Bangalore Dist.

To
The Secretary to the Govt.
of Mysore
Rev. & Genl. Depts.

Dated 30
Despatched 31 December 1897
Received 2

Subject Vacant Sites

Case No 1-96
General No.
No. 863 Serial No 6

Enclosure No. Nil.

Reference Govt. Order
16918-27 of 6.4.94
R. 1699

Submits with his opinion for the orders of Government in re the imposition of tax on vacant building sites &c.

Subd to Secty
2/1/98

Get the file back from D.C.O. please &

14-1-98

To hon'ble Minister for Consideration
14/1/98

Submitted

The file relating to the taxation of vacant building sites has been submitted to the 1st Councillor on the 11th instant, as per orders of the Offg: Dewan -

The file relating to the levy of Local Cess which had been linked to that file and which was in D.C.O. is submitted -

14-1-98

Submitted to Secretary for orders

The linked file re- Local Cess contains a draft for the approval of Dewan

14/1/98

Let the file be sent to the D.C.O. for submission to the Offg: Dewan

R
31/12

Approved
14/1/98

Read in Council at 5-30 P.M. 17/1/98. Subd. A spare copy of the Govt. Order is printed. The subsequent correspondence relating to the subject was submitted to the Council on 18.9.97. Subd for orders
DS 8/1/98. DS 8/1/98. M 10/1/98

N. D. 863

Bangalore District
Dy. Commissioner's Office
Bangalore 30th December 1897.
31

To

The Secretary to the Govt. of Mysore
Revenue and General Depts.

Sir,

In Government order No. 16919-27
R. 1699
of the 6th April 1894 directing the levy of tax on vacant building sites no rate was fixed. Therefore the late Deputy Commissioner Mr. Shujaet Ali Khan Saheb directed that 8 annas per 10 ankanams or fraction thereof should be imposed in villages and double that rate in Municipal towns, and a report thereof was made to Government in this office No. 1489 of the 7th June 1895. When the tax was imposed at the said rate complaints were made of its heaviness. Thereon the then Deputy Commissioner Mr. V. N. Narasimmiengar ordered that the levy be held in abeyance and called for

the

98

the opinions of the divisional officers (i,e Assistant Commissioners). They opined that the rate was heavy and Mr. V. N. Narasimmiyengar ordered thereon that the matter should be submitted to Government. I have therefore made this reference I beg to state that these vacant sites may be taxed at the highest dry rate of each village. In regard to the sites in municipalities, the municipal boards are (in Government order No. 1513-30-L-7 46-96 of the 29th July 1896) authorized to fix the rate.

Vide file up

I have the honor to be,

Sir,

Your most obedient servant,

V. Venkatarangayya

Deputy Commissioner

ak

5046
A 2709
1899-1900

1/ unstamped - Ins

2/ Ins Dr Nome

of

Petn to be returned for unstamped

C/S

the Collr

Branch Asst will put

in Writ stating the

General Question (Para)

by

Section LR

File No 1 90

Serial No

Date of Disposal

No. of Enclosure One order appeal against

by

To Record department
please put up the file
on the subject.
Sd.
15/2/1900

The petn was forwarded to the Commr Eastern Division on 26/12/99.

No. 10 /13

Name of Petitioner H. Narasimhiengar & others

Village

Taluk Chickmagalur

District Kadur

Date of Arzi 26-12-99

Date of Receipt 29-12-99

ABSTRACT

Appeal against the Dy. Comrs Instr No 462 of 22-12-99 in the matter of the Kanda-yam assessed on vacant-sites, which runs as follows:

"As the present rates for vacant sites were fixed some years back by the then Dy. Comr, nothing can be done now."

Petrs state that vacant-ites in the villages were

5 Delegrams appear to have been received (in the Rev branch) from these petitioners. As the levy of the tax is in some cases opposed & the L R Code has the rate has been reduced or is proposed to be reduced under an order to be issued the levy for this year may be kept in

assessed, according to Govt.
notification, 4 years ago; that
at the time, the then Dy
Commr. was travelling in
the malnad parts and
seeing that coffee plants
were planted in the vacant
sites or hillahu, there he assessed
all the sites in malnad as
well as in plain ~~countries~~,
parts, at wet rates; that
on enquiry they learn that
in other districts only dry
rates are assessed for such
lands, and no assessment
for such lands, half of
which are covered up by the
house & the other half forms hillahu.
that as they do not grow
anything in such lands
except that they use it for
storing grass &c,
pray that orders may be
issued directing the change
of assessment on vacant sites
from wet to dry rates & the
remission of kandayam on
such l. as parts of which are

Serial

1513

MYSORE DEWAN'S OFFICE
PETITION DEPARTMENT
REG'D. NO. 1513 R
DATE 29-1-1900

29-1-1900

H. Narasimaiengar
M. V. Lakshmana Char

5188

189

Fro

ncols of Halliyarhally
ther villages of
ic Kanagalur
Taluk

To

O THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

Dated February 1900

Despa

Receive

General

ograms (three)

Enclosure No. 4

t claiming that
re luction of
tha Kaidargam
to rate from
thi ten

R be marked.

27

T—14

INDIAN TELEGRAPH. Monthly Local No.

To

Station

From

Station

Words.	Day	Hour.	Minute.	Official Instruction.
37	14	16	23	

To (Person)

From (Person)

1

2 Representation made by

3 Rivers Government - Lieut Governor

4 Sikkim Mission on the Eng

5 rate from Darjeeling to Gang-

6 tok Government desire retr-

7 -ict Europeans visiting

8 Sikkim from entering

9 Tibet

10

11 Recorder

12 Kalimpong

13

14

Recd. from L. N. Sent to L. N.

At Hrs. Mts. By At Hrs. Mts. By

Date Postmaster.

28

(72) 817

Class. | INDIAN TELEGRAPH | Monthly Book No.

To | From

Station | Station

| Words. | Day | Hour. | Minutes. | OFFICIAL INSTRUCTION.

| | 17 | 16 | 34 |

To (Person) | From (Person)

1
2
3
4
5
6
7
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11
12
13
14

RECD. FROM	L. N.	SENT TO	L. N.
AT Hrs.	Mts. By	AT Hrs.	Mts. By

Date

Postmaster.

BANGALORE CENTRAL P.O. 17 FEB 00

29

(77) 817

Class. LD | INDIAN TELEGRAPH | Monthly Local No.

To Station Bangalore Cantt | From Station Chikkanayakanahalli

Words.	Day	Hour.	Minute.	Official Instruction.
37	17	10	30	

To (Person) P. Kr

From (Person) Karakabbanahalli

Sala[ry] as
received
to d[ate]
[re]ceived an
[ad]vances
(pleas[e])
as [sh]own

demand)
Kandaya
Nata[ka]

Reader
Hulyanhalli
Telegram

(demand)

BANGALORE CANTT. FEB 18 00

RECD. FROM D. N. SENT TO L. N.

AT Hrs. Mts. By 2.18.2-00 AT 2 Hrs. Mts. By

Date Postmaster.

T—14.

Class. SP | INDIAN TELEGRAPH. | Monthly Local No.

To Station: Bangalore C C | From Station: Chikmagalur

Words.	Day.	Hour.	Minute.	Official Instruction.
41	22	14	45	Urgent

To (Person): D. A. Krishna murthy Esq. Amildar | From (Person): The Manager Rice Mills

1 we have government
2 pleased to release the rice
3 land given to them vide autho
4 rities demand issued vide
5 Bijapur Bangalore Bombay
6 order to take any rice
7 kitals as promised
8
9
10
11
12
13
14

BANGALORE 22 FE 00 CENTRAL C C

Recd. from ____ L. N. ____ | Sent to ____ L. N. ____

At ____ Hrs. ____ Mts. By ____ | At ____ Hrs. ____ Mts. By ____

1 ____ Postmaster.

31

(74) 730.

T-14.

Class.	INDIAN TELEGRAPH.	Monthly Local No.

To Station: Bangalore Central — From Station: Chikmagalur

Words.	Day.	Hour.	Minute.	Official Instruction.
35	23	15	45	

To (Person): P. M. Muthanna, Municipal Councillor — From (Person): Ballala, Chairman, Municipal Council

1 Officers here demand
2 final rate of
3 Rice Rs. 2 per
4 kindly order to
5 accept duty rates
6 per cent as prom-
7 ised in the ~~petty~~ Rice
8 entature assembly.
9
10 X mpt.
11 2/19
12 ~~3/19~~ 3/19 4
13
14

RECD. FROM ____ L. N. ____ At ____ Hrs. ____ Mts. By ____

SENT TO ____ L. N. ____ At ____ Hrs. ____ Mts. By ____

Postmaster.

Date

00 23 FEB 23 BANGALORE CENTRAL POST

Serial 10

32

REVENUE DEPARTMENT
G. No. R 1904
OCT. 15 1901
No

1901 | 1902

From The Deputy Commissioner
Bangalore District

To

The Secretary to the
Govt of Mysore
Rev Revenue Depts

Section B
File No 1-96
Serial No 10

Dated
Despatched 14th 15th } December 1901
Received

General No.
D No. 555.

Enclosure No. One

This Office letter No 8630 of the 31st December 1897.

Submits, for the orders of Govt, the Bangalore Taluk Amildars report requesting to be informed at what rate the tax on vacant building site is to be imposed.

I have recorded a note on the draft & the allied papers. This may come up for Consideration when the Question whether Imposition of rate is legal or not has been finally decided

R 20/12/02

R
15.12.

Submd
The file on the subject was submd to the 1st Commissioner on 18/12/02.
H.S. 19/12/02 & again on
Submitted to the 1st Commr
R 23/11/04 1067 Cillor R 26/11/04

From,

M. S. Narayan Rao Esq.
Dy Commissioner
Bangalore District

To,

H. V. Nanjundayya Esq. B.A. B.L.
Secy to the Govt of Mysore
Revenue Department

Sir

In continuation of this Office letters Nos 863 and 423 dated 31st December 1897 and 8th October 1898, regarding the levy of tax on vacant building sites. I have the honor to submit, herewith, the Bangalore Taluk Amildar's report No 284 of the 27th December 1901, requesting to be informed at what rate the tax is to be imposed. As the matter is pending before Government from a long time, I request that early orders may be issued

Dy Commissioner

7-11-01

ಮಾನ್ಯರೇ,

ಈ ಕೆಳಕಂಡ ವಿಷಯಗಳನ್ನು ಸಂಬಂಧಪಟ್ಟ ಅಧಿಕಾರಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಕೋರಿದೆ.

ವಿಷಯ

ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸುವ ಬಗ್ಗೆ

ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸುವ ಬಗ್ಗೆ ಈಗಾಗಲೇ ಹಲವಾರು ಬಾರಿ ಮನವಿ ಸಲ್ಲಿಸಿದ್ದರೂ ಇದುವರೆಗೂ ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸಿರುವುದಿಲ್ಲ. ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸುವ ಬಗ್ಗೆ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ 16919-27 ದಿನಾಂಕ 9/12/1894 ರಲ್ಲಿ ಆದೇಶವಾಗಿರುತ್ತದೆ. ಆದರೆ ಇದುವರೆಗೂ ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸಿರುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸಲು ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಕೋರಿದೆ.

ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸುವ ಬಗ್ಗೆ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ 16919-27 ದಿನಾಂಕ 9/12/1894 ರಲ್ಲಿ ಆದೇಶವಾಗಿರುತ್ತದೆ. ಆದರೆ ಇದುವರೆಗೂ ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸಿರುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸಲು ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಕೋರಿದೆ.

ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸುವ ಬಗ್ಗೆ ಈಗಾಗಲೇ ಹಲವಾರು ಬಾರಿ ಮನವಿ ಸಲ್ಲಿಸಿದ್ದರೂ ಇದುವರೆಗೂ ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸಿರುವುದಿಲ್ಲ. ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸುವ ಬಗ್ಗೆ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ 16919-27 ದಿನಾಂಕ 9/12/1894 ರಲ್ಲಿ ಆದೇಶವಾಗಿರುತ್ತದೆ. ಆದರೆ ಇದುವರೆಗೂ ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸಿರುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಸಿಟಿಂಗ್ ಫೀಸ್ ಪಾವತಿಸಲು ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಕೋರಿದೆ.

ಅಚ್ಚುಕಟ್ಟು ಆಸಾಮಿಗಳಿಗೆ ಬೆಳೆ ಪರಿಹಾರ ಕೊಡಿಸಿ ಕೊಡುವ ಬಗ್ಗೆ :- ಶ್ರೀ ವಕೀಲರವರಿಗೆ ತಿಳಿಸಿದ್ದಾಯಿತು.

50 ಚ.ಮೀ. ವರೆಗಿನ ಸೈಟುಗಳಿಗೆ ಕಟ್ಟಡ ಪರವಾನಿಗೆ ಶುಲ್ಕ ರೂ. ——— 0-8-0

50 ರಿಂದ 100 ಚ.ಮೀ. ವರೆಗೆ ——— ——— 1-0-0

100 ರಿಂದ 200 ಚ.ಮೀ. ವರೆಗೆ ——— 2-0-0

ಆದರೆ ಈ ಲೇಔಟಿನ ನಿವೇಶನ 100 ಚ.ಮೀ. ಅಳತೆಯಿದ್ದಾಗ್ಯೂ 0-8-0 ಪೈಸೆ ಪ್ರವೇಶ ಶುಲ್ಕ ಮಾತ್ರ ಪಡೆಯಲಾಗುವುದು, ಇದು ಹಾಲಿ ಅಮಲ್ದಾರರು ಸಹಿ ಮಾಡಿರುವ ಸುತ್ತೋಲೆಯಲ್ಲಿ ಇರುತ್ತದೆ, ಸಹಿಯಾಗಿದೆ ಎಂದು ಆದೇಶಿಸಿದೆ. ಇದರಲ್ಲಿ ಇನ್ನೂ ಅಭಿಪ್ರಾಯ ಕೊಡಬೇಕಾಗಿರುವುದಿಲ್ಲ. ಅಚ್ಚುಕಟ್ಟು ಆಸಾಮಿಗಳಿಗೆ ಇದು ಅನ್ವಯವಾಗುವುದಿಲ್ಲವೆಂದು ಶ್ರೀ ವಕೀಲರವರಿಗೆ ತಿಳಿಸಿ ಕಡತವನ್ನು ಕಳುಹಿಸಿಕೊಡಲಾಗಿದೆ. ಇದಕ್ಕೆ 3.11.01

ಅಮಲ್ದಾರರು

ಶ್ರೀ ವಕೀಲರು

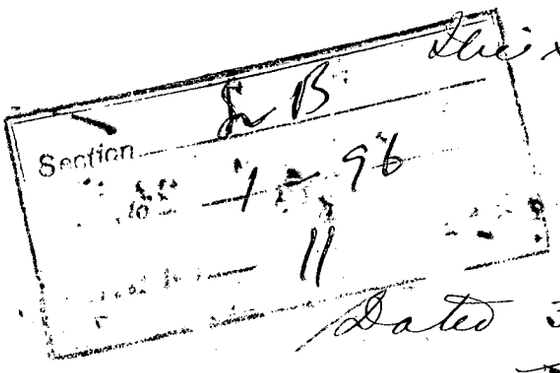
ಸಹಾಯಕ ಕಮೀಷನರ್
6.11.01

Serial 11 1902

~~36~~

Ltr 77 36

Dist Supt. Rev Survey



Dated 3/3/02 ~~February~~

No. R. 3837 Ltr 10.7
R 782-96. file

Has the honor ~~to direction~~ to forward herewith this office file of papers, No. 82 of 1896, about Leasing of Occupied Vacant Building Sites", with an office note and another file of papers about Dept. Rules for the disposal of building sites in villages & towns not governed by Dist Regulations, and

to request that the
Superintendent,
Revenue Survey, may
be guided as to favor sent with
his opinion on both the
subject under consideration
matter. ~~of both of them~~

~~on these notes and~~

~~letters attached thereto~~,

By Order

N
27/2/02
for Secretary

Sahib

Please see Land Records
reply to my requisition
for a copy of Selection
from Record, Land Revenue
Code. The 1st Counsellor
has ordered a copy to be
sent with the file.

27/2 I have "already"
sent supplied "in"
the margin
the Note
N 27/2/02

38

Sir,

Will you please forward me a copy of Selections on Land Reform, by Mr. Andrew as soon as possible, and oblige

Yours faithfully

Andrew

25. 2. 02

(Rev
Mr. H. W. Andrewson
Woodlair)

34 Serial 12

R 3799

78

1902 OFFICE

From—

Section 8 15

File No 1 - 96

Serial No 12

THE SUPERINTENDENT,

MYSORE REV. SURVEY.

To

THE SECRETARY TO THE GOVT. OF MYSORE,

GEN. & REV. DEPTS.

Dated 29th March 1902

Despatched

Received

General No. 680

No.

Enclosure No. File

In reply to

SUBJECT

Submitting opinion on "Taxing occupied & vacant Building sites" and on the subject of Draft Rules for the Disp-l of Building sites

References

(to be entered only in the Dewan's Office)

Rev 31-3-02

Venkat Rao

11/4

Rd. 12/4/02

File putup

2/4/02

No. 680
Encl:

OFFICE OF THE SUPERINTENDENT
OF REVENUE SURVEY.

Bangalore, dated 24th March 1902.

From Colonel J. P. Grant
The Superintendent, Revenue Survey.

To M. L. Anjindayya Esquire M.A. M.L.
~~The~~ Secretary to the Government, Public Works,
Gen'l Dept. Dept.

Sir,

I have the honor to acknowledge receipt of your letter No. R 3537 / R 782-96 dated 3rd March 1902 forwarding Office Site No 82 and asking me for my opinion on the subject of "taking occupied vacant building sites" and also upon the subject of appropriate draft rules for the disposal of building sites -

in

41

The remaining paper of the letter No 680 dt 25-3-02 from the Superintendent of Rev: Sur: have been sent to the Press. As per order of Asstt: Secy Govt. of India.

serial 13

(80) 42

To

Section L B
File No 1-96
Serial No 13

The Supt. of Rev. Survey.
Mysore

Dated 26th July 1902

No R 509 Enl
R.782-96.

Sir,

I am directed to forward herewith, for favor of your views, a copy of "Select papers relating to the question of assessing building vacant sites" with special reference to the 1st para thereof.

An early compliance is solicited.

I am etc

For Secretary.

Chas
23/7.

1852 v 1
ader

REVENUE DEPARTMENT
GL. 6421
ILL 9 03
28/7/02
DEPOT

43

1902

From

W. Marcus Lazarus Esquire
Deputy Commissioner
Chitaldrug District

To

H. V. Nanjundayya Esquire M. A, M. L.
Secretary to the Government of
Mysore Financial and Revenue
Department — Bangalore.

Section 8 B
File No 1-96-1
Serial No 14

Dated 26th July 1902

Despatched

Received

General No. 79
No.

Enclosure No. —

copy of the order not received with this

Soliciting instructions as to whether local cess should be collected on assessments levied on waste building sites in accordance with Government Proceedings of 1894 —

(R 2582 of 96)
File put-up
Necessary
1/8

Recd 22/8/02

(Office of the Deputy Commissioner,
Chitaldrug District

No 79 - Dated Chitaldrug 26th July 1902

From

M. Narain Rao Esquire,
Deputy Commissioner,
Chitaldrug District.

To

H. V. Nanjundayya Esquire, M. A; B.L
Secretary to the Government
Of Mysore, General and
Revenue Departments,
Bangalore.

Sir,

I have the honor to solicit instructions as to whether Local Cess at one Anna in the Rupee should be collected on the assessment levied on waste building sites in accordance with Government Proceedings No: 16919-27/1699 dated the 6th April 1894. The Cess is not collected in this District, but seems to have been levied in the villages of the Budihal Hobli transferred to this District from Tumkur, under the authority of Circular order No: 150 dated 2d ultimo, issued by the Deputy Commissioner of Tumkur, a Copy of which is herein enclosed for ready reference.

I have the honor to be,
Sir,

Your most obedient Servant,

M Narain Rao
Deputy Commissioner
Chitaldrug District.

Mcf.

Serial 44

45

81

1902 728

From

The Superintendent,
Mysore Revenue Sections

To

Section 213
File No 196
Serial No 15

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

Dated 23/8/02

Despatched

Received

General No. 93
No.

Enclosure No. 1

Subj: a note on the subject of assessing vacant building sites.

Instructs a D.O. to
in reply for being
submitted in
Select papers —
4/9 - Encl returned herewith

Ref 25/8/02

References to be marked.

No 93
Enclosure

Serial 46

Office of the Superintendent
Mysore Revenue Survey
Dated Bangalore 22nd Augt 1902
23

Section S B
File No 2-96
15

From

Colonel J. P. Grant
Superintendent
Mysore Rev Survey

To

H. V. Nanjundayya Esqr M.A.M.
Secretary to the Govt of Mysore
General and Rev Departt

Sir,

In reply to your letter No R 509
R7 82-96
dated 24th ultimo, I have the honor to Submit herewith a Note on the Subject of assessing vacant building sites, more especially with reference to the First Commissioners Note dated 23rd May 1902.

I have the honor to be
Sir
your most Obedient Servant

Superintendent
Mysore Rev Survey

- Note -

On the Subject of taxing occupied lands in Village Sites — more especially with reference to the First Councillors' Note of 23rd May 02 on the same subject.

In my letter No. 680 of the 29th March 1902 I discussed the legality of the order of 1894 and endeavoured to hold up to view both sides of the question. The gist of what I said was that the question hinged upon the meaning to be attached to the words existing exemptions" as made use of in Section 173 of the Code. I will now briefly follow the First Councillor in his remarks upon this very important question.

137?

The First Councillor contends that the order of 1894 is illegal (1) because it is opposed to the provisions of the Code, Section 137 (1) being itself the law which Specially exempts occupied lands in Village Sites, under certain conditions, from liability to

and (2) because he considers that the remarks of the Select Committee and of the Dewan himself, prior to the passing of the Code, leave no doubt that the intention of Section 137 (1) was to affirm the customary law and practice, and that the words "exemption from payment" were used simply as equivalent to "held hitherto "free of tax or not liable to taxation". I must remark here that there is a very great difference between "held hitherto free of tax" and "liable to taxation". Prior to the introduction of the Code all land in village sites was liable to taxation but little of it was actually taxed.

As regards the first contention there can be no doubt that if the words "existing exemptions" mean actual non-payment of land revenue as distinct from liability to pay land revenue, as the First Councillor reads them, and as I am bound to admit 99 persons out of 100 would read them, and as also the use of the word "actual" in the marginal abridgement of Section 173 (1) 2nd would

simply, then the order of 1894 would be illegal and Section 137 would become of the nature of a pledge standing in the way of the amend-ment of the Code as regards this particular Section.

As regards the intention of Section 137 I think that the Officers whose opinions were taken before passing it, looked at the question more from the point of expediency than of law. I do not believe that one of these Officers, excepting the First Councillor who has always held the same consistent views, would if asked at the time, have admitted that he regarded Section 137 as abrogating the power of Government to assess any land in Village Sites. This point is clear for the Dewan himself and others consulted subscribed to the contested order of 1894. Mr. Thamboo Chetty, it is true in his Note, dated 11th January 1898, expressed his opinion that the assessment of vacant building sites was opposed to the provisions of Section 137 but nevertheless he had subscribed to the order of 1894. Personally, although I was never

consulted about the order of 1894 and could therefore give no opinion. I must confess that in giving my opinion on Section 137, before it was passed, I was thinking much more of Section 48 (a) than of (b) and (c) of the same Section.

Had I had the opportunity of giving any opinion upon the order of 1894 I should never have been in favour of it because I regard the procedure it entailed as very inexpedient and the grounds for its adoption inadequate. The rating which sprung up under it has I know been very unequal and in some instances oppressive. I think that, what-ever may be the decision of Government as to its right to assess all or any lands in village sites, with reference to any future general and well considered scheme, the order of 1894 should be withdrawn.

The First Councillor suggests the levying of a ground rent on Village sites to be newly granted. This is quite a legal and fair measure. But if, as it is contended, Section 173 was framed

with the express purpose of affirming the custom law and practice it would surely be inconsistent to tax new grants or even lands which happened to be paying assessment at the time of the introduction of the Regulation? Land Revenue Rule 47 does not absolutely forbid ground rent but it is opposed to any general scheme of assessment.

It appears to me that Government must face the question of whether it has the power to introduce a general and carefully considered scheme of taxing all lands in Village Sites. If it has not got this power I do not see the object of collecting all the records suggested by the First Councillor in his Note. If Government has the right to introduce such a scheme then the rates suggested by me at Para 15 of my letter should answer fairly well and the records suggested by the First Councillor should be collected

It is for Government to decide the above questions. So far as my opinion

may be of any use; I think that the Dewan and other Officers whose opinion was taken before Section 173 was passed, did not realize that that Section might be construed into a permanent concession of the right of Government to assess land in village Sites. As regards the wording of the Section I am afraid that the use of the word "actually", opposite 2nd in the Section, bears out the First Councillor's views. I do not think that as the Code now stands, and having regard to Land Revenue Rule 47, any general scheme for the general assessment of lands in Village Sites is possible. The loss of revenue is to be regretted as there is nothing unreasonable in assessing occupied lands in village Sites above a reasonable maximum allowed free. Documentary evidence of title can rarely be produced and there can be no doubt that much land has been unauthorizedly occupied.

J. Scott

Draft for approval

53

To

The Deputy Commissioner
of Districts except
Chitradurg

Section SB
File No 1-96
Serial No 16

Dated 13th September 1902
13

No. R 1121-7
R 766-94

Has the honour to
request that the Deputy
Commissioner will be
good enough to state
whether local cess
is levied in the District
on the assessment
vacant building sites.
and if so, the authority
under which it is levied

By order

for Secretary

REVENUE DEPARTMENT
Gl. No.
SEP 19 1902
DEWAN'S SECRETARIAT

1902-03

R No 1062

From: H. Narayanayya Avargalu, Deputy Commissioner, Kadur District.

To: H. V. Nanjundayya Esq: M.A., M.L., Secretary to the Government of Mysore, General and Revenue Departments.

Section SB
File No 1-96
Serial No 17
Dated 18th September 1902.
Despatched
Received
General No. 166
No.
Enclosure No.

With reference to his docket No. 1121-7 A. 766-94 dated 13th instant, has the honor to state that in this District it has been in practice to levy local cess of one anna per rupee on the assessment on vacant building sites assessed vide Govt order No. 1619-27 R 169, dated 6th April 1894. The revenue derived therefrom is credited Land Revenue Miscellaneous just as in the case of Kuldaum Amaraji, &c. There is no other authority in the above matter.

Deputy Commissioner
Kadur District

82796

52

Madras 8/17

ತಳವಾರ ಪಿ ಸಂಕಣ್ಣ ಅವರಿಗೆ

(ಪ್ರಮಾಣ)

Register of Document Sub.
Kadaram No. (Year
of 11 (Chikkamagalur
Taluk.

ಸಂ	3	4	5	6	7	8
1				19	13	247
2				—	6	84
3				14	5	70
4				24	14	336
5				20	14	280

ಅನುಬಂಧ ೨ ಕ್ರಮ ಸಂಖ್ಯೆ ಪಿಡಿಒ ೧೨೬-೪೬೨೨ ದಿನಾಂಕ ೨೦೧೬-೧೭ ನೇ ಸಾಲಿನ ಪಂಚಾಯತ್

9	10	11
ಕಾಮಗಾರಿಯ ಸ್ಥಳ, ಅಳತೆಗಳು, ಪರಿಮಾಣ ಮತ್ತು ಇತರೆ ವಿವರಗಳು	ಕಾಮಗಾರಿಯ ಅಂದಾಜು ಮೊತ್ತ	ಕಾಮಗಾರಿಯ ಹೆಸರು ಮತ್ತು ಸಂಕ್ಷಿಪ್ತ ವಿವರಣೆ
ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ
೧ ಕಾಮಗಾರಿಯ ಸ್ಥಳ ಮತ್ತು ಅಳತೆಗಳು ಪರಿಮಾಣ ಮತ್ತು ಇತರೆ ವಿವರಗಳು ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	೧ ಕಾಮಗಾರಿಯ ಅಂದಾಜು ಮೊತ್ತ ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	೧ ಕಾಮಗಾರಿಯ ಹೆಸರು ಮತ್ತು ಸಂಕ್ಷಿಪ್ತ ವಿವರಣೆ ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ
೨ ಕಾಮಗಾರಿಯ ಸ್ಥಳ ಮತ್ತು ಅಳತೆಗಳು ಪರಿಮಾಣ ಮತ್ತು ಇತರೆ ವಿವರಗಳು ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	೨ ಕಾಮಗಾರಿಯ ಅಂದಾಜು ಮೊತ್ತ ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	೨ ಕಾಮಗಾರಿಯ ಹೆಸರು ಮತ್ತು ಸಂಕ್ಷಿಪ್ತ ವಿವರಣೆ ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ
೩ ಕಾಮಗಾರಿಯ ಸ್ಥಳ ಮತ್ತು ಅಳತೆಗಳು ಪರಿಮಾಣ ಮತ್ತು ಇತರೆ ವಿವರಗಳು ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	೩ ಕಾಮಗಾರಿಯ ಅಂದಾಜು ಮೊತ್ತ ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	೩ ಕಾಮಗಾರಿಯ ಹೆಸರು ಮತ್ತು ಸಂಕ್ಷಿಪ್ತ ವಿವರಣೆ ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ
೪ ಕಾಮಗಾರಿಯ ಸ್ಥಳ ಮತ್ತು ಅಳತೆಗಳು ಪರಿಮಾಣ ಮತ್ತು ಇತರೆ ವಿವರಗಳು ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	೪ ಕಾಮಗಾರಿಯ ಅಂದಾಜು ಮೊತ್ತ ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ	೪ ಕಾಮಗಾರಿಯ ಹೆಸರು ಮತ್ತು ಸಂಕ್ಷಿಪ್ತ ವಿವರಣೆ ಸಂಖ್ಯೆ ೧ ರಿಂದ ೪ ರವರೆಗೆ ಕಾಮಗಾರಿಗಳ ಅಂದಾಜು ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಿರುವಂತೆ

2		26	30	780
		26	5	130
				910
				II
13		16	15	240
		15	24	360
				600
				II
14		9	$13\frac{1}{2}$	$121\frac{1}{2}$
		13	21	$141\frac{1}{2}$
		10	$11\frac{1}{2}$	
				263
				I
15		12	$7\frac{1}{2}$	$94\frac{1}{2}$
				II
16		20	20	400
		$6\frac{1}{2}$	26	169
				861
				II

62

17		15	23	345
		13½	26½	357-3/4
		10		
		8½	24	222
		9¼		924-3/4
				II
18		20½	22½	461¼
		15	21	315
		4	20	320
				776¼
				II
19		16	20	320
				II
20		18	18	324
				II 1-4
21		12-3/4	24	306
				II
22		12-3/4	24	306
				II 1-4-0
23		10	50	500
				I
				I 0-16

ಅಲ್ಲದೆ, ಪಿರ್ಯಾದಿಯ ಹೇಳಿಕೆಯಲ್ಲಿ ಯಾವುದೇ ಅಸಹಜತೆಗಳು ಕಂಡುಬಂದಿಲ್ಲ.

ಅಂಗಡಿಯವರಿಗೆ ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

152

ಅಂಗಡಿಯವರಿಗೆ ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

2-8 ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

1-8 ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

1-7 ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

1-7 ಕೊಡಬೇಕಾಗಿರುವ ಹಣವನ್ನು ಕೊಡಲಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿ

II

I

II

27

28

29

30 ಸುಲಭ/ಅಡಚಣೆಯಿಂದಕೂಡಿದ ಧನಾತ್ಮಕ - ಕೆಂಪಕ್ಕಿಬತ್ತ 23½ 19 446½

15 12 180

26½

31 ಪ್ರೌಢಶಾಲಾಶಿಕ್ಷಕರು ಶಾಲಾನಂತರ ಮಾಡಬಹುದಾದ ಕೆಲಸ ಗಂ 2011 ಗಳಿಕೆ

32 ಪೆನ್ಸಿಲ್ ಗಂ ಗಳಿಕೆ

33 ಅಕ್ಷರಮಾಲೆಯ ಕಲಿಕೆಯಲ್ಲಿ ಶಾಲಾ ಪೂರ್ವ ಶಿಕ್ಷಣದ ಪಾತ್ರ ಗಂ 270

34 ಪೆನ್ಸಿಲ್ ಗಂ ಗಳಿಕೆ 400 0.08 32

35 ಪೆನ್ಸಿಲ್ ಗಂ ಗಳಿಕೆ 400 0.08 32

೧೯೯೯	ಸಂಖ್ಯಾಶಾಸ್ತ್ರ ವಿಭಾಗ	ಸಂಖ್ಯಾಶಾಸ್ತ್ರ ವಿಭಾಗದಲ್ಲಿ ಪ್ರಾಧ್ಯಾಪಕರಾಗಿ ನೇಮಕ

I

II

39 ಕರ್ನಾಟಕದಲ್ಲಿ ಹಾಲಿ ಇರುವ ಒಟ್ಟು ಜಿಲ್ಲೆಗಳು ಎಷ್ಟು ಮತ್ತು ಅವುಗಳ ಹೆಸರುಗಳನ್ನು ಬರೆಯಿರಿ.

II

40 ಕಾಂಗ್ರೆಸ್ ಪಕ್ಷದ ಪ್ರಸ್ತುತ ಅಧ್ಯಕ್ಷರು ಯಾರು ಮತ್ತು ಅವರ ಅಧಿಕಾರಾವಧಿ ಎಷ್ಟು ವರ್ಷಗಳು ?

II

41 ಕರ್ನಾಟಕದ ಪ್ರಸ್ತುತ ಮುಖ್ಯಮಂತ್ರಿಗಳು ಯಾರು ಮತ್ತು ಅವರ ಅಧಿಕಾರಾವಧಿ ಎಷ್ಟು ವರ್ಷಗಳು ?

II

42 ಭಾರತದ ಪ್ರಸ್ತುತ ಪ್ರಧಾನಮಂತ್ರಿಗಳು ಯಾರು ಮತ್ತು ಅವರ ಅಧಿಕಾರಾವಧಿ ಎಷ್ಟು ವರ್ಷಗಳು ?

II

43 ಕಾಂಗ್ರೆಸ್ ಪಕ್ಷದ ಪ್ರಸ್ತುತ ಅಧ್ಯಕ್ಷರು ಯಾರು ಮತ್ತು ಅವರ ಅಧಿಕಾರಾವಧಿ ಎಷ್ಟು ವರ್ಷಗಳು ?

II

44 ಕರ್ನಾಟಕದಲ್ಲಿ ಹಾಲಿ ಇರುವ ಒಟ್ಟು ಜಿಲ್ಲೆಗಳು ಎಷ್ಟು ಮತ್ತು ಅವುಗಳ ಹೆಸರುಗಳನ್ನು ಬರೆಯಿರಿ.

45 ...

46 ...

47 ...

48 ...

49 ...

50 ...

51 ...

52 ಸೀಂಬಂಧಪಟ್ಟವರಿಗೆ ಕೂಲಂಕಷವಾಗಿ-ಪರಿಶೀಲಿಸಿದಲ್ಲಿ

53 ಹೊಂದಿಕೆಯಾಗುವಂತೆ ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲಿಸಿದಲ್ಲಿ

54 ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲಿಸಿದಲ್ಲಿ

55 ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲಿಸಿದಲ್ಲಿ

56 ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲಿಸಿದಲ್ಲಿ

57 ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲಿಸಿದಲ್ಲಿ

58 ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲಿಸಿದಲ್ಲಿ

59 ——— 16 12 192

60 ———

61 ———

62 ———

63 ———

64 ———

| | | |

ಸಂಖ್ಯೆ: ಆಇ/ಕಾಮಗಾರಿ/ಟೆಂಡರ್/೨೦೨೪-೨೫/೧೨೩

ಟೆಂಡರ್ ಸೂಚನೆ

ಕಾಮಗಾರಿಯ ಹೆಸರು: ಶಾಲಾ ಕಟ್ಟಡ ದುರಸ್ತಿ ಮತ್ತು ಶೌಚಾಲಯ ನಿರ್ಮಾಣ

ಸ್ಥಳ: ಸರ್ಕಾರಿ ಪ್ರೌಢಶಾಲೆ, ಹೊಸಕೆರೆ ಗ್ರಾಮ

ಅಂದಾಜು ಮೊತ್ತ: ₹ ೪,೭೫,೦೦೦/-

ಟೆಂಡರ್ ಭದ್ರತಾ ಠೇವಣಿ: ₹ ೯೫,೦೦೦/-

ಟೆಂಡರ್ ಅರ್ಜಿ ಮಾರಾಟ ಪ್ರಾರಂಭ: ೦೧/೦೩/೨೦೨೪

ಟೆಂಡರ್ ಅರ್ಜಿ ಸಲ್ಲಿಸಲು ಕೊನೆಯ ದಿನಾಂಕ: ೧೫/೦೩/೨೦೨೪

ಟೆಂಡರ್ ತೆರೆಯುವ ದಿನಾಂಕ: ೧೬/೦೩/೨೦೨೪

ಕಾಮಗಾರಿ ಪೂರ್ಣಗೊಳಿಸಬೇಕಾದ ಅವಧಿ: ೪೫ ದಿನಗಳು

ಷರತ್ತುಗಳು:

೧. ಟೆಂಡರ್ ಅರ್ಜಿಯೊಂದಿಗೆ ಜಿಎಸ್‌ಟಿ ನೋಂದಣಿ ಪ್ರಮಾಣಪತ್ರ ಮತ್ತು ಪ್ಯಾನ್ ಕಾರ್ಡ್ ಪ್ರತಿ ಲಗತ್ತಿಸಬೇಕು.

೨. ಕಳೆದ ಮೂರು ವರ್ಷಗಳಲ್ಲಿ ಇದೇ ರೀತಿಯ ಕಾಮಗಾರಿ ನಿರ್ವಹಿಸಿದ ಅನುಭವ ಹೊಂದಿರಬೇಕು.

೩. ಕೆಲಸದ ಗುಣಮಟ್ಟ ಮತ್ತು ಸಮಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಯಾವುದೇ ರಾಜಿಯಿಲ್ಲ.

೪. ಅಪೂರ್ಣ ಅಥವಾ ತಡವಾಗಿ ಸಲ್ಲಿಸಿದ ಅರ್ಜಿಗಳನ್ನು ಪರಿಗಣಿಸಲಾಗುವುದಿಲ್ಲ.

೫. ಟೆಂಡರ್ ಅನ್ನು ಭಾಗಶಃ ಅಥವಾ ಸಂಪೂರ್ಣವಾಗಿ ತಿರಸ್ಕರಿಸುವ ಹಕ್ಕು ಇಲಾಖೆಗೆ ಇದೆ.

ಸಹಾಯಕ ಇಂಜಿನಿಯರ್

ಸಹಾಯಕ ಕಾರ್ಯನಿರ್ವಾಹಕ ಇಂಜಿನಿಯರ್

ದಿನಾಂಕ: ೨೮/೦೨/೨೦೨೪

ಸ್ವೀಕೃತಿ ಪತ್ರ

ಶ್ರೀ/ಶ್ರೀಮತಿ ಸಿದ್ದಪ್ಪ ಬಿನ್ ಹನುಮಂತಪ್ಪ ಇವರಿಂದ ಟೆಂಡರ್ ಅರ್ಜಿ ಸ್ವೀಕರಿಸಲಾಗಿದೆ.

ಸಹಾಯಕ ಇಂಜಿನಿಯರ್

ದಿನಾಂಕ: ೦೫/೦೩/೨೦೨೪

79

73

74

Judl. Mgt. Gnanasthan

6500

4-1-0

0-11-0

4-12-0

26/3/96

24/2/96

ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳು

ಪಟ್ಟಣ ಪಂಚಾಯಿತಿ

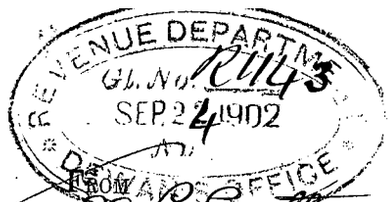
ಸಿರಿಗೇರಿ

ಸಂಖ್ಯೆ: ಪಂ/ಸಿರಿ/ಕಂ/ಸಿ-1/2011-12/ 1-4

ದಿನಾಂಕ: 27.11.2011

ಸಭೆಯ ನಡವಳಿಕೆಗಳ ಪುಸ್ತಕದಲ್ಲಿ ಸಂಖ್ಯೆ 1 ರಿಂದ 4 ರವರೆಗೆ ಪುಟಗಳಿದ್ದು ಇವುಗಳಲ್ಲಿ ಬರೆಯಲಾಗಿರುವ ಸಭೆಯ ನಡವಳಿಕೆಗಳು ಸರಿಯಾಗಿವೆ ಎಂದು ಪ್ರಮಾಣೀಕರಿಸಿದೆ.

82



1902 · 0

From R. C. Cuttaman Chetty Esq.
Deputy Commissioner
Elmore District

To W. Narayandayya Esq. Jr.
Secty to the Govt of Mysore
Revenue Dept.

Section 215
File No 1-96
Serial No 18

Dated 23rd September 1902.

Despatched

Received

General No. 282
No. 211.

Enclosure No.

With reference to Govt. official memo No. R. 1121-7 R. 7. 66-94 dated 13th inst. states that no Local cess is levied in this district on the assessment on vacant building sites.

R. C. Cuttaman
23/9

Secy

1902.03

From
K. C. Muttamma Chetty Esquire,
Deputy Commissioner,
Shimoga District.

To H. V. Kanjundayya Esquire M.A.M.L,
Secretary to the Govt. of Mysore,
General and Rev. Department.

Dated 23rd September 1902.

Sir

With reference to Government Official Memo No. R 1121-7 R.7. dated 13th September 1902 enquiring if Local cess is levied on the assessment on vacant building Sites, has the honour to state that no Local cess is levied in this District on the assessment on vacant building Sites.

H. K. Muttamma Chetty
Deputy Commissioner
Shimoga District.

Pl. file
Clerk 2 dtd
26 9 02

84

REVENUE DEPARTMENT
Gl. No. R 11 96
SEP 26 1902
No —
SECRETARIAT OFFICE

1902 - 903.

From

D. Devaraj Urs Esquire
Deputy Commissioner
Hassan District

To

H. V. Nanjundayya Esquire M.A. B.L.
Secretary to the Govt of Mysore
Genl and Rev: Dept: Bangalore

Dated

Despatched 23rd 25th September 1902

Section LB
File No 1-96
Serial No 19

Received

General No. 163
No. 5.

Enclosure No. Nil

Secretary's docket
No. R 1121-7 dated 13
R 766-94
September 1902, requesting
whether local cess is levied
in the District on the
assessment on vacant
building sites and if so
under what authority &c.

With reference to the
above, I have the honor to
state that the local cess
is not levied in this
District at present
on

on the assessment mentioned in the Secretary's docket under reply, as no mention is made in the Government proceedings

No. 16919-27 / R 1699 dated 6th April 1894 authorising the levy of assessment on building sites unoccupied by houses and back yards.

L Maudy

for Deputy Commissioner

Eg

Treasury Solicitor

Revenue 279
30/9/1902

86

REVENUE DEPARTMENT
Gl. No.
P 29 1902
R No. 1212
DEWANS OFFICE

1902.03

Rev Records

Please put up the regs quoted
6
3/10/02

From A. Narasimha Iyer Esq.
Offg Deputy Commissioner
Tumkur District

To
A. Narayanadurga Rao Esq. M.A. B.L.
Secretary to the Government of Mysore (General and Revenue Departments)
Bangalore

Section L B
File No 1-96
Serial No 20

Dated 23rd
Despatched 25th
Received
General No. 191

September 1902

No.

Enclosure No.

With reference to docket No: 1121-7 dated 13th Instant R 766-94 inquiring whether and under what authority the Local Cess on the assessment on vacant building sites is levied, have the honor to state that Local Cess is levied but that no Government order therefor is forthcoming.

A. Narasimha Iyer
Offg Deputy Commissioner

M
3/10

87

REVENUE DEPARTMENT
Gl. No.
OCT. 3 1902
R No 12-71
DEWAN'S OFFICE

1902-3.

From F. Co. C. Carr Esquire
Deputy Commissioner
Kolar District

To H.V. Ranjpudayya Esquire
Secretary to the Govt.
of Mysore
General Departments

Section LB
File No 1-96
Serial No 21

Dated 30th
Despatched } September 1902.
Received 1-10-902

General No. 1367
No. 225

Enclosure No.

Stating that "Local Cess levied on the assessment on vacant building sites is being credited to Land Revenue.

H.D. Draft not necessary

R

File Subject to Rule 6 & Co 17.9.02
Recd
16/10/02
16/10/02

Deputy Commissioner's Office
Kolar District. dated 30th September 1902

From:—

F. C. Carr Esquire
Deputy Commissioner
Kolar District

To:—

H. V. Ranjundayya Esquire
Secretary to the Govt:
of Mysore

General Departments

Sir:—

With reference to your No. R. 1121-7 / R.F. 66-94 dated 13th September 1902, I have the honor to state that "Local Cess" is levied in the District on the assessment on vacant building sites, since the collection made under this head is being credited to Land Revenue under the authority of Government Order conveyed in Revenue Secretary's Memo No. 1700-6 / R 635 dated 9th August 1895.

I have the honor to be
Sir
Your most obedient servant

H Dasatha
for Deputy Commissioner

89

REVENUE DEPARTMENT
G.L. No.
OCT 25 1902
R.O. No. 1506
Bangalore

From The Dy Commissioner
Bangalore District.

To The Secy to the Govt
of Mysore
Rev: & Genl Depts

Section L B
File No 1-96
Serial No 22

Dated 23rd October 1902
Despatched 24th
Received

General No.
D No. 403.

Enclosure No.

Secy's docket No: R 1121-7 of 66-94
13th Sept: 1902

States that in pursuance of instructions contained in Govt Pro: the assessment levied on vacant building sites was treated under Land Rev: this: and that local cess is being collected since 1897-98 in some Talukas.

R
25.10.

Dy Commr
24/10/02

File putting
27/10/02

Kmr
29/10/02

Bangalore

Dy Commissioner's office

Bangalore 23rd October 1902

From,

M. N. Sparkes Esqr

Dy Commissioner

Bangalore District

To,

H. V. Jayamdayya Esqr Head

Secy to the Govt of Mysore

Rev: and Genl Depts

Sir,

With reference to your

docket No R 1121-7
R 66-94 dated 13th September 1902

requesting to be informed whether Govt cess

cess is levied in the District on the

assessment on vacant building site:—

and if so the authority under which it

is done, I have the honour to state

That

That though there are 9 Sheristadars in the matter, in pursuance of Government Proceedings No. 16919-27 / R1699 dated 6th April 1894 the assessment levied on vacant building sites was treated under Land Revenue Miscellaneous and under instructions from the Jamabundi officers local cess is being collected since the year 1893-1898 in the Taluks of Kankanhalli Magadi Channapatna, Anekal and Closepet. But in the Proceedings referred to as there is no reference to the Collection of local cess the matter has been kept in abeyance in the remaining Taluks.

I have the honor to be,

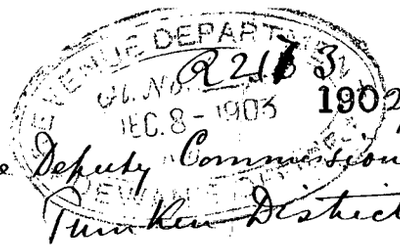
Sir

your most obedient Servant,

Deputy Commissioner

Dy

92



R2133 1902/0

FROM The Deputy Commissioner
Taranaki District.

To The Secretary to Govt.
Govt & Rev: Departments

Section LB
File No 1-96
Serial No 23

Dated 3rd December 1902

Despatched

Received

General No. 391
No.

Enclosure No.

Govt Prop no R 593-608 / Dft. 66-94 dated 29th July 1902

Requesting early orders on the subject of the levy of local rates on vacant building sites.

Ref
R N
5-12-02

No 391.

Tumkur 3d December 1902

From

M. S Narayen Rao Esq
Deputy Commissioner
Tumkur District

To.

H. V Nanjundayya Esq M.A M.L
Secretary to the Government of Mysore.
General and Revenue Departments
Bangalore

Sir.

I have the honor to state that it was reported in this office letter no 191 dated 23d September 1902 that Local Cess is levied in this District on the assessment imposed on vacant building sites in villages. But definite orders are not contained in Government Proceedings no R 593-608 dated 29th July 1902 as to the Continuance Rt 66-94 of the levy of local Cess on such items.

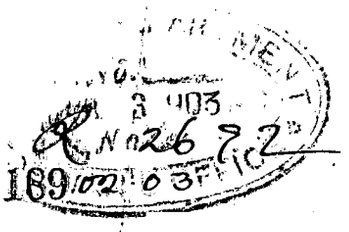
2 The Amildars of the Pavagada Taluk has sought instructions on the point; as the village accounts for the Current year have to be closed and kept ready for the Huzur Jamabandy. I therefore request the early orders of Government on the subject.

I have the honor to be
Sir,
Your most obedient servant

M S Narayen Rao
Deputy Commissioner

Sir

94 Gen. 31]



From

B. K. Venkatavaradhayyar
Esqr.
Dy Commissioner
office Improvement

To

H. V. Nanjundiah Esqr. ce or dy
Secy to the Govt of Mysore
in the Rev & Epil. Department

Section 2B
File No 1 96
Serial No 24

Dated 30th
Despatched 31 January 1903.
Received

General No. 624
No.

Enclosure No. one

Stating that the Local cess is being levied on the assessment on vacant building sites

Ack
R
8.

6/2/03

Rec 6/2/03

No

Dy. Commissioners office
of the Mysore District
Dated Mysore, 30th January 1903

From

B. V. Venkatavaradarajas Esqre,
Dy. Commissioner
of the Mysore District.

To

H. V. Nanjundia Esqre B.A. Dy.
Secretary to the Government
of Mysore
in the Revenue & General Department.

Sir,

Referring to your docket no 1121.4 / R 766.94 dated 13th September 1902 (and subsequent reminders as per margin) enquiring whether Local Cess is levied on the assessment on vacant building Sites, I have the honor to state that the cess is being levied as per order issued from this Office, a copy of which is herein enclosed.

No R. 2621 / R 766.241 dated the 11th December 1902
and R. 2938. dated the 27th January 1903. / R 766.94

I have the honor to be,

Sir,

Your most obedient Servant

Dy. Commissioner
of the Mysore District

No 122/civ.

Amritsar 24

ਸੇਵਾ ਵਿਖੇ ਸ੍ਰੀਮਾਨ ਜਿਲਾ ਮੈਜਿਸਟਰੇਟ ਸਾਹਿਬ ਅੰਮ੍ਰਿਤਸਰ

ਵਿਸ਼ਾ:- ਸਾਲ 1995-96 ਦੀ ਸਾਲਾਨਾ ਮਰਦਮਸ਼ੁਮਾਰੀ ਦੌਰਾਨ ਸਰਕਾਰੀ ਦਫਤਰਾਂ ਵਿੱਚ ਕੰਮ ਕਰਦੇ ਕਰਮਚਾਰੀਆਂ ਦੀ ਗਿਣਤੀ ਸਬੰਧੀ।

ਮਹੋਦਯ,

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਸਬੰਧੀ ਲਿਖਣਾ ਹੈ ਕਿ ਸਾਲ 1995-96 ਦੀ ਸਾਲਾਨਾ ਮਰਦਮਸ਼ੁਮਾਰੀ ਦੌਰਾਨ ਸਰਕਾਰੀ ਦਫਤਰਾਂ ਵਿੱਚ ਕੰਮ ਕਰਦੇ ਕਰਮਚਾਰੀਆਂ ਦੀ ਗਿਣਤੀ ਸਬੰਧੀ ਸਰਕਾਰ ਵੱਲੋਂ ਜਾਰੀ ਕੀਤੇ ਗਏ ਪੱਤਰ ਨੰਬਰ 122/civ ਮਿਤੀ 21.4.95 ਦੀ ਕਾਪੀ ਨਾਲ ਨੱਥੀ ਕਰਕੇ ਭੇਜੀ ਜਾ ਰਹੀ ਹੈ ਜੀ।

ਇਸ ਸਬੰਧੀ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਕਰਕੇ ਰਿਪੋਰਟ ਭੇਜਣ ਦੀ ਕ੍ਰਿਪਾਲਤਾ ਕਰਨੀ ਜੀ।

ਧੰਨਵਾਦ ਸਹਿਤ

ਆਪ ਦਾ ਆਗਿਆਕਾਰੀ

ਜਿਲਾ ਸਿੱਖਿਆ ਅਫਸਰ (ਸੈ.ਸਿ.)

ਅੰਮ੍ਰਿਤਸਰ

21-4-99.

Signed C. Mackiah
Deputy Commissioner
N. D.

Copies to the Tahsildars of the other Talukas for information and guidance.

Signed C. Mackiah
Deputy Commissioner

Extract

Deputy Commissioner
of Mysore

Serial 15

57

Mysore Govt., Gen. & Rev. Secretariat

Branch

Office Draft. (82)

Progs. of the Govt. of H. H. the Maharaja of Mysore.

File No. (if any) and its date—

Section LB
File No 1-96
Serial No 25

Read again :-

G.O. No. 16919-27 / R1699 dated 6th April 1894, directing the levy of assessment on building sites unoccupied by houses and backyards attached to them.

2. G.O. No. 18353-60 / R2670 dated 21st April 1895, requesting the Dy Comrs to report how they have carried out the above order, especially as to the descriptions of sites brought under the operation of the said order, and the rates and mode of taxation

Order:

3. G.O. No. 22329-36 / R 3254 dated 30th June 1895, inviting the opinions of Dy Comrs as to the head of Revenue to which the assessment levied on the vacant building sites should be credited

Rec

4. Replies received from the Dy Comrs to the last two orders read above.

5 Petitions received from the

ryots, especially of the Hassan and Kadur Districts, complaining against the levy of the assessment in question. Letters Nos 680 and 93, dated, respectively, 24th March and 23rd August 1902, from the Supdt of Revenue Survey in Mysore, ~~dealing~~ regarding the legality of the levy of the assessment in question ~~is proper~~ legal.

— • —

Order:-

With reference to the complaints of ryots, Govt observe that the assessment in question is not a new tax imposed for the first time in 1894, but is a tax which has long been recognised as properly ~~perpetually~~ leviable and which the order of 1894 now to be increased ~~simply rectifies~~ on a ~~national~~ basis. In his Circular Order dated 22nd October 1860, the late

Supdt

602

Supdt of the Chitaldrug Division directed that vacant sites should be assessed at the lowest rate of tax prescribed for houses. Similarly, such tax was being levied in various other parts of the State. Applications for the alienation of assessed ~~Govt~~ State lands for building purposes are not infrequently received from villages where there is much building space, for which, however, private rights are always set up. The prospect of building on such vacant sites being very remote, it is but right that the persons, who wish to retain such superfluous lands should be made to pay some assessment on them.

2 ~~The suggestions made by~~ As upheld the Supdt of the Survey about the mode and rate of fixing assessment, are approved and the following rules are accordingly laid down:—

the suggestions made by the Survey Supdt Govt

No remark.

The assessment should be

be fixed by the Dy Comrs.

ii Village site land occupied by houses and backyards attached thereto should not be assessed if the house and attached backyard do not occupy more than 10 guntas. Should the area thus occupied exceed 10 gunthas the extra will be assessed 5?

iii An acreage assessment should be imposed upon all ~~taxable~~ other occupied land left vacant within village sites, whether building site land or land ordinarily used for purposes of agriculture.

iv The rate of assessment to be fixed should not exceed the highest rate in the village of the class of land (dry, wet, garden or coffee in which the land to be assessed belongs.

~~v The maximum assessment may be laid down~~

v The minimum assessment to be fixed on lands liable to be assessed as above will be 8 annas.

vi Vacant sites will also be assessed as above. Occupied sites will become liable to the provisions of Rule II above.

vii Higher rates may be imposed in exceptional cases, with the previous sanction of Govt.

3. These rules ~~laid down~~ do not

102

not apply to vacant sites in Municipal towns, which, however, come under the operation of G.O. No. 1513-30 L.F. 46-96 dated 29.7.1896.

4. The* assessment levied in accordance with the rules laid down in para 2 above will be ~~credited~~ treated as subsidiary to the Mohatarfa house-tax and credited to a subordinate head under that Revenue

5. Govt* also direct that local cess need not be levied on the tax in question, as no such cess is levied on Mohatarfa.

* Added subject to approval.

Submitted.

In orders marked I & M, the asst in question has been ordered to be credited to Land Revenue until final orders in the matter are passed. In the Councillor's (now Dewan's) note of 1896, marked N, the asst is proposed to be credited to Mohatarfa. Definite orders on this question have to be passed.

* Added subject to approval.

Submitted.

According to para 4 (7) of G.O. No. RJ 593-608 of 29.7.1902, RJ-66-94 local cess is not levied on the realizations from the sale of building sites.

5. Sd/- [illegible] more than a maximum of 5 guntas represents, as a square, a side of just 25 yards which perhaps [illegible] more especially as proposed to charge only [illegible] cess

Print

13/8/03 Secretary

To

The Rev Comr in Mysore.
The Survey & Settlement Commissioner.
The Dy Comrs of Districts.
The Comptroller, Mysore Govt.

Deputy Comrs and the Revenue are requested to consider this point and submit a [illegible] report if in their opinion a further

modification of the
rules in this respect
is called for. There
need be no delay however
in giving effect to the
rules hereby ~~amended~~,
laid down.

29.VIII.23

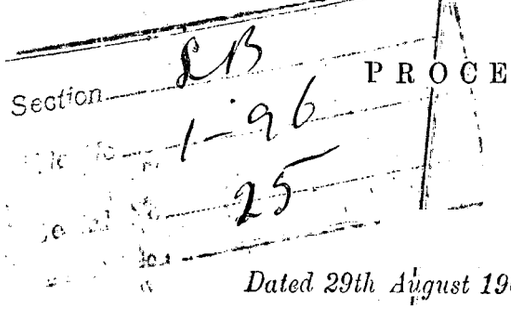
Comptr
28/8

104

1903-04

GOVERNMENT OF MYSORE

REVENUE



PROCEEDINGS

Dated 29th August 1903

No. R. 724-34
R.F. 82-96-7

Laying down rules for assessing occupied vacant building sites in villages and towns where there are no regularly constituted Municipalities.

SBP—5-9-03—300

8(2 5

READ AGAIN—

(1) Government Order No. 16919-27—R. 1699, dated 6th April 1894, directing the levy o assessment on building sites unoccupied by houses and backyards attached to them.

(2) Government Order No. 18353-60—R. 2670, dated 21st April 1895, requesting the Deputy Commissioners to report how they have carried out the above order, especially as to the descriptions of sites brought under the operation of the said order, and the rates and mode of taxation.

(3) Government Order No. 22329-36—R. 3254, dated 30th June 1895, inviting the opinions of Deputy Commissioners as to the head of Revenue to which the assessment levied on vacant building sites should be credited.

READ—

(4) Replies received from the Deputy Commissioners to the last two orders read above.

(5) Petitions received from the raiyats especially of the Hassan and Kadur Districts, complaining against the levy of the assessment in question.

(6) Letters Nos. 680 and 93, dated, respectively, 29th March and 23rd August 1902, from the Superintendent of Revenue Survey in Mysore, regarding the legality of the levy of the assessment in question.

No. R. 724-34—R. F. 82-96-97, DATED BANGALORE, 29TH AUGUST 1903.

ORDER THEREON.—With reference to the complaints of raiyats, Government observe that the assessment in question is not a new tax imposed for the first time in 1894, but is a tax which has long been recognised as properly leviable and which the order of 1894 merely recognised and placed on a regular basis. In his circular order dated 22nd October 1860, the late Superintendent of the Chitaldrug Division directed that vacant sites should be assessed at the lowest rate of tax prescribed for houses. Similarly, such tax was being levied in various other parts of the State. Applications for the alienation of assessed State lands for building purposes are not infrequently received from villages where there is much building space, for which, however, private rights are always set up. The prospect of building on such vacant sites being very remote, it is but right that the persons who wish to retain such superfluous lands, should be made to pay some assessment on them.

2. As regards the mode and rate of fixing the assessment, the suggestions made by the Survey and Settlement Commissioner are approved and the following rules are accordingly laid down:—

i. The assessment should be fixed by the Deputy Commissioner.

ii. Village site land occupied by houses and backyards *attached* thereto should not be assessed if the house and attached backyard do not occupy more than ten guntas. Should the area thus occupied exceed 10 guntas, the excess will be assessed.

iii. An acreage assessment should be imposed upon all other occupied land, left vacant within village sites, whether building site land or land ordinarily used for purposes of agriculture.

iv. The rate of assessment to be fixed should not exceed the highest rate in the village of the class of land (dry, wet, garden or coffee) to which the land to be assessed belongs.

v. The minimum assessment to be fixed on lands liable to be assessed as above will be eight annas.

vi Vacant sites built upon hereafter will become subject to the provisions of Rule ii above.

Revenue, dated 29th August 1903.

3. These rules do not apply to vacant sites in Municipal towns, which, however, come under the operation of Government Order No. 1513-30—L. F. 46-96, dated 29th July 1896.

4. The assessment levied in accordance with the rules laid down in para 2 above will be treated as supplementary to the Mohatarfa house-tax and credited to a subordinate head under that revenue.

5. Government also direct that Local cess need not be levied on the tax in question, as no such cess is levied on Mohatarfa.

6. Government are not sure that 10 guntas do not represent too high a maximum. Taken as a square, it means a side of about 35 yards. A maximum of 5 guntas represents, as a square, a side of just under 25 yards, which perhaps is enough, more especially as it is proposed to charge only the excess. Deputy Commissioners and the Revenue Commissioner are requested to consider this point and submit a report, if in their opinion a further modification of the rules in this respect is called for. There need be no delay, however, in giving effect to the rules hereby laid down.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Revenue Commissioner in Mysore.
The Survey and Settlement Commissioner in Mysore.
The Deputy Commissioners of Districts.
The Comptroller, Mysore Government.

Exd.—C.V.

Rev Records.

Govt Bro no R 724-34 d 23/8/03
R 782-96-97.

Re assessment on occupied & vacant building sites and original papers have not been put up as requested - Please put it up now

14/11/03

R 782 of 96 was sent to B.V. Lakshmanna Rao Bro on 25/9/03.

6/11/03

17/11. Please put up a copy of Bro quoted above.

17/11/03

S. Copy put up 21/11/03 Kur

In Letter with office note 21/11/03

MYSORE GO... GENERAL AND REVENUE DEPT. R 1046. 24 SEP ...

107 1903

From The Deputy Commissioner of Tumkur

To The Secretary to the Govt of Mysore, General and Revenue Departments.

Dated 21st September 1903.
Despatched 24
Received
General Section No. 37 SB
No. No 196
Enclosure No. 26

Inviting reference to this office reference No. 191 of 23-9-03 and asking if the levy of local cess on building sites in occupation is permissible or should be considered to be cancelled.

Put up
W.T. Hunt
Rev
21-11-03

Please look up copy of Prop no: R 724-34 R 782-96-97 dt 29.8.03 & the original reference of this Assistant Commr quoted therein.

21/11/03 Kur

MGCPB—50 reams—6-12-02.

Deputy Commissioner's Office
Tumkur District
Tumkur 21st September 1903

From

K. Doraswami Iyer Esq.
Deputy Commissioner
Tumkur District

To

H. V. Nanjundayya Esq. M.A. Mdl.
Secretary to the
Government of Mysore.
General and Revenue Departments

Sir,

I have the honor to refer to Proceedings No R 593-608/R.F. 66-94 and R 4598-614/R.F. 66-94 dated the 29th July 1902 and 16th June 1903 respectively and to this office letter No 191 dated the 23rd September 1902, and to ask if the levy of local Cess on building sites in occupation, is permissible or should be considered to be Cancelledby the Proceedings of the 16th June 1903 quoted above wherein the sale of building sites are referred to.

I have the honor tobe,
Sir
Your most obedient Servant

[illegible]
for Deputy Commissioner
Tumkur District

Fl/1.

109

To

The Deputy Commr
Kimberley District

Section SB
File No 1-96
Serial No 27

No R 1534 DL

30/11/03.
30.

His letter No. 131 dated 21st September 1903 requesting instructions regarding the levy of local cess on building Site in occupation

With reference to the above I have the honor to invite attention to Govt Pro No R724-34 R782-96-97 of 29th August 1903.

I am
Sir
Your obedt Servt
30/11/03

Compd 30/11